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# City of Boston and County of Suffolk

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## AUDITING DEPARTMENT

### ANNUAL REPORT

For the Fiscal Year Ending  
December 31, 1948



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City of Boston and County of Suffolk

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AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending  
December 31, 1948



CITY OF BOSTON  
PRINTING DEPARTMENT  
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CITY OF BOSTON  
AUDITING DEPARTMENT  
CITY HALL

January 3, 1949.

HON. JAMES M. CURLEY,  
*Mayor of the City of Boston.*

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1948, and ended December 31, 1948, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1948.

### Cash Operations.

The accounts and records for the year 1948, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$1,185,185.72. The various elements contributing to this result are shown in Exhibit B-2. For the second consecutive year heavy cash refunds on taxes assessed and paid in prior years caused an operating cash deficit. The total of refunds granted was \$6,949,422.88 as against similar payments in 1947 of \$5,479,806.16. It is evident that if refund payments could have been maintained at the 1947 level, a small operating surplus would have resulted.

### Debt Operations.

During 1948, the net over-all debt of the city was increased \$9,186,035.01. The details of this increase are shown in the following table:

	DECEMBER 31, 1947	DECEMBER 31, 1948	INCREASE
Gross Funded Debt . . . . .	\$130,358,400.00	\$132,981,000.00	\$2,622,600.00
Loans in Anticipation of Revenue . . . . .	4,000,000.00	10,000,000.00	6,000,000.00
	<hr/>	<hr/>	<hr/>
	\$134,358,400.00	\$142,981,000.00	\$8,622,600.00
Sinking Funds . . . . .	34,593,577.36	34,030,142.35	563,435.01*
	<hr/>	<hr/>	<hr/>
Net Over-All Debt . . . . .	<u>\$99,764,822.64</u>	<u>\$108,950,857.65</u>	<u>\$9,186,035.01</u>
	*Decrease		

As indicated in Schedule E-2, funded debt totalling \$12,800,000 was issued in 1948 for nine objects or purposes. At the same time, payments on outstanding debt totalling \$10,177,400 were made under thirty-two headings. Of the debt issued, \$7,000,000 covered projects involving Permanent Housing for Veterans of World War II and extensions and alterations of Rapid Transit facilities. From a review of estimated receipts and expenditures made ten days before the close of the fiscal year, it appeared as though the issuance of a revenue anticipation loan in the amount of \$6,000,000 was warranted. Subsequent to the award of this loan an unexpected payment involving over \$3,000,000 in outstanding taxes was received and an unforeseen credit of \$2,571,547.58 developed from appropriations included in the tax levy for overlay deficits of prior years. If the possibility of these "wind-falls" had been foreseen, the \$6,000,000 revenue loan would not have been issued and the increase in temporary loans reflected in the foregoing table would not have occurred.

### Departmental Maintenance Expenditures.

Departmental expenditures chargeable to budget appropriations during 1948 totaled \$93,983,658.80, an increase of \$11,887,590.35 over similar expenditures in 1947. The following table reflects a two-year comparison of budget expenditures: —

	1947.	1948.
Personal Service . . . . .	\$49,195,954.50	\$56,081,143.31
Contractual Services . . . . .	11,150,408.03	12,374,284.07
Welfare Payments . . . . .	10,401,298.92	12,530,254.42
Supplies . . . . .	5,476,298.84	6,268,734.52
Non-Contributory Pensions and Annuities . . . . .	2,327,607.70	2,525,821.79
Equipment . . . . .	1,571,237.83	1,745,359.85
Veterans' Services . . . . .	729,874.16	783,317.02
Materials . . . . .	665,240.80	808,081.42
State-Boston Retirement Fund . . . . .	245,793.20	420,664.80
Claims . . . . .	161,782.15	189,342.22
Damage awards reimbursed to employees . . . . .	51,958.34	36,519.92
Workmen's Compensation . . . . .	39,143.64	64,399.30
Militia and Armory . . . . .	20,413.16	30,933.25
Incidentals and Miscellaneous . . . . .	49,057.18	24,042.91
Departmental facilities . . . . .	—	100,760.00
	<u>\$82,086,068.45</u>	<u>\$93,983,658.80</u>

The principal factors contributing to increased departmental maintenance expenditures are as follows:—

1. General salary increases to city and county employees, together with adoption of equal pay salary schedules for school teachers.
2. Increase in number of cases being aided by Welfare Department, together with advances in budget allowances of welfare recipients to compensate for cost of living increases.
3. Continuance of the upward spiral in commodity prices and labor costs resulting in increased expenditures for materials, supplies and contractual services.

### Miscellaneous Operations.

Water service receipts during 1948 exceeded expenditures by \$825,639.15. Due to a falling off in water consumption resulting from a slackening in war activities within the community, this surplus is roughly \$600,000 less than in 1947. This surplus will be applied in 1949, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1948, the Sumner Traffic Tunnel was operated at a profit of \$518,597.04. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945 to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1948, collections of 1948 taxes represented 90.459 per cent of the total levy. This is a reduction of slightly in excess of one per cent from the collection percentage reached in 1947. In large measure, this reduction may be attributed to the fact that because of the installation of a new billing system in the Assessing Department, considerable delay occurred in the issuance of tax bills. It became necessary, because of this delay, to extend the time during which the bills could be paid without penalty; and, in a number of instances, this extension necessarily ran beyond the close of 1948. In all probability, if tax bills had been delivered on time, the 1948 collection record would have equalled that of 1947.

### Conclusion.

During the fiscal year 1948, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX.

*City Auditor and Auditor of the County of Suffolk.*



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**SECTION A**

**CONSOLIDATED STATEMENTS**

**EXHIBIT A-1**  
**City of Boston and County of Suffolk**  
**CONSOLIDATED BALANCE SHEET — ALL FUNDS**  
**December 31, 1948**

ASSETS	Total
Cash on hand and in depositories . . . . .	\$24,268,232.04
Taxes Receivable . . . . .	9,388,836.26
Accounts Receivable . . . . .	8,248,580.22
Recoverable Expenditures . . . . .	5,891,035.86
Bonds Authorized and Unissued . . . . .	25,490,000.00
Assessments Apportioned but not due . . . . .	906.54
Investments . . . . .	112,810,585.44
Amount to be provided for Retirement of Debt . . . . .	99,433,622.50
<b>Total . . . . .</b>	<b><u><u>\$285,531,798.86</u></u></b>

LIABILITIES, RESERVES AND SURPLUS	
Temporary Loans . . . . .	\$10,000,000.00
Appropriation Balances . . . . .	7,870,829.07
Warrants Payable . . . . .	2,550,233.08
Debt due and unpaid . . . . .	66,000.00
Revenues available when collected . . . . .	8,247,715.48
Trust Funds . . . . .	80,790,154.95
Improvements authorized . . . . .	25,490,000.00
Bonds Payable . . . . .	132,981,000.00
Reserves . . . . .	5,159,605.57
Surplus . . . . .	12,376,260.71
<b>Total . . . . .</b>	<b><u><u>\$285,531,798.86</u></u></b>

EXHIBIT A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CONSOLIDATED BALANCE SHEET — ALL FUNDS  
DECEMBER 31, 1948

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$8,143,837.85	\$5,627,330.53	\$4,825,294.92	\$2,009,711.86	\$3,662,056.88
9,388,836.26				
1,383,375.27	5,144,031.56	1,044,067.79	640,288.87	36,816.73
5,891,035.86		25,490,000.00		
906.54			32,020,430.49	80,790,154.95
			99,433,622.50	
<u>\$24,807,991.78</u>	<u>\$10,771,362.09</u>	<u>\$31,359,362.71</u>	<u>\$134,104,053.72</u>	<u>\$84,489,028.56</u>
\$10,000,000.00				
1,951,961.76	\$744,605.71	\$4,825,294.92		\$348,966.68
	2,550,233.08			
	66,000.00			
1,384,281.81	5,142,260.28	1,044,067.79	\$640,288.87	36,816.73
		25,490,000.00		80,790,154.95
			132,981,000.00	
403,891.50	1,442,623.87			3,313,090.20
11,067,856.71	825,639.15		482,764.85	
<u>\$24,807,991.78</u>	<u>\$10,771,362.09</u>	<u>\$31,359,362.71</u>	<u>\$134,104,053.72</u>	<u>\$84,489,028.56</u>

**EXHIBIT A-2**  
**City of Boston and County of Suffolk**  
**CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT**  
**Fiscal Year Ended December 31, 1948**

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1948 . . . . .	\$16,475,305.87	\$2,141,002.99	\$584,854.87
<b>RECEIPTS AND TRANSFERS</b>			
Taxes . . . . .	84,221,915.69	55,867,309.30	20,326,467.36
Tax Titles and Possessions . . . . .	592,634.72	592,634.72	
Departmental Revenues — Regular . . . . .	14,633,093.33	12,799,778.28	1,833,315.05
Revenues Reserved for Special Objects . . . . .	6,975,247.38		
Distributions by Commonwealth . . . . .	10,766,844.41	10,498,661.97	268,182.44
Revenue Anticipation Loans . . . . .	50,000,000.00	50,000,000.00	
Federal Grants . . . . .	6,347,620.07		
Sinking Fund Commission Payments . . . . .	2,716,001.28		
Rapid Transit Rentals . . . . .	2,188,664.96		
State-Boston Retirement System Pension Fund . . . . .	360,000.00	360,000.00	
Trust Fund Income, etc. . . . .	2,647,573.14		
Revenue Departments . . . . .	7,351,085.70		
Loans for Permanent Improvements . . . . .	11,450,000.00		
Municipal Relief Loan . . . . .	1,350,000.00	1,350,000.00	
Total Receipts . . . . .	\$201,600,680.68	\$131,468,384.27	\$22,427,964.85
Transfers and Adjustments . . . . .	4,475,485.15	154,397.49	
Total Receipts and Transfers . . . . .	\$206,076,165.83	\$131,622,781.76	\$22,427,964.85
Cash Funds Available for Payments in 1948 . . . . .	\$222,551,471.70	\$133,763,784.75	\$23,012,819.72
<b>EXPENDITURES AND TRANSFERS</b>			
Departmental Operating Expenses . . . . .	\$93,562,994.00	\$71,449,024.93	\$22,113,969.07
Debt Redemption and Interest Payments . . . . .	11,761,432.43		
State Tax and Assessments . . . . .	54,473.75	54,473.75	
Metropolitan District Assessments . . . . .	945,511.47	792,578.51	
Metropolitan Transit Authority Deficits . . . . .	688,480.02	688,480.02	
Boston Retirement System . . . . .	2,182,156.08	2,182,156.08	
State-Boston Retirement System Pension Fund . . . . .	420,664.80	420,664.80	
Refunds . . . . .	7,012,910.81	7,011,702.83	2.00
Sumner Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission . . . . .	514,818.69		
Payments from Special Reserved Accounts . . . . .	6,585,047.47		11,708.06
Revenue Departments . . . . .	4,319,043.98		
Metropolitan Water Assessment . . . . .	1,678,390.60		
Revenue Anticipation Loans . . . . .	44,000,000.00	44,000,000.00	
Federal Grants . . . . .	6,259,582.66		
Rapid Transit Interest and Sinking Funds . . . . .	2,733,505.65		
Capital Outlays . . . . .	13,970,354.95		
Trust Fund Income, etc. . . . .	2,627,508.83		
Warrants Payable — 1947 . . . . .	2,147,753.56		
Traffic Tunnel Retirement Loan Interest . . . . .	280,778.75		
Total Expenditures . . . . .	\$201,745,408.50	\$126,599,080.92	\$22,125,679.13
Transfers and Adjustments . . . . .	1,860,252.07	62,208.52	
Total Expenditures and Transfers . . . . .	\$203,605,660.57	\$126,661,289.44	\$22,125,679.13
Cash Balances, December 31, 1948 . . . . .	\$18,945,811.13	\$7,102,495.31	\$887,140.59

EXHIBIT A-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT  
FISCAL YEAR ENDED DECEMBER 31, 1948

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
	Maintenance	Debt and Interest Requirements		
\$13,569.88	\$5,582,275.44	\$808,853.62	\$7,014,259.57	\$330,489.50
8,028,139.03				
160,125.48	6,618,323.79	91,331.82	105,466.29	
	6,347,620.07			
2,435,213.78		280,787.50 2,188,664.96		
	4,983,778.76	2,367,306.94		2,647,573.14
			11,450,000.00	
\$10,623,478.29 1,456,238.67	\$17,949,722.62 *2,638,924.98	\$4,928,091.22	\$11,555,466.29 225,924.01	\$2,647,573.14
\$12,079,716.96	\$20,588,647.60	\$4,928,091.22	\$11,781,390.30	\$2,647,573.14
\$12,093,286.84	\$26,170,923.04	\$5,736,944.84	\$18,795,649.87	\$2,978,062.64
\$11,761,432.43 152,932.96				
				\$1,205.98
5,923.53	\$6,477,802.84 3,438,430.23 706,516.10 6,259,582.66	\$514,818.69 89,613.04 880,613.75 971,874.50 2,733,505.65	\$13,970,354.95	2,627,508.83
	2,147,753.56	280,778.75		
\$11,920,288.92 18,795.97	\$19,030,085.39 1,779,247.58	\$5,471,204.38	\$13,970,354.95	\$2,628,714.81
\$11,939,084.89	\$20,809,332.97	\$5,471,204.38	\$13,970,354.95	\$2,628,714.81
\$154,201.95	\$5,361,590.07	\$265,740.46	\$4,825,294.92	\$349,347.83

\* Includes \$2,550,233.08 Warrants Payable and \$65,000.00 Debt drawn for and unpaid.

**SCHEDULE A-1**  
**City of Boston and County of Suffolk**  
**DETAIL OF CASH BALANCES IN TREASURY**  
**December 31, 1948**

General Revenue Funds:

City Budget . . . . .	\$1,603,158.84
County Budget . . . . .	34,697.60

Free Cash:

Temporary Loans Outstanding, December 31, 1948 . . . . .	\$10,000,000.00
Cumulative Cash Deficit, December 31, 1948 . . . . .	4,468,052.94
	<hr/>
	\$5,531,947.06
State Assessments, 1948 (Net Underestimate) . . . . .	67,572.69
	<hr/>
	\$5,464,374.37

Transfer to Excess and Deficiency Account from:

Equipment Replacement Reserve . . . . .	\$41.73
Typewriter Replacement Reserve . . . . .	222.77
	<hr/>
	\$264.50

Excess over requirements . . . . .	5,464,638.87
------------------------------------	--------------

	<hr/>	\$7,102,495.31
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School Budget . . . . .	\$159,903.37
Schools — Unexpended appropriation balances . . . . .	656,680.88
	<hr/>
	\$816,584.25

Add — Excess in Actual over Estimated Revenue . . . . .	70,556.34
	<hr/>
	887,140.59

City Debt Requirements, Interest . . . . .	\$12,060.28
City Loans, Redemption of . . . . .	142,141.67
	<hr/>
	154,201.95

Total General Revenue Funds Cash (Exhibit A-1) . . . . .	\$8,143,837.85
--	----------------

Special Revenue Funds:

Income Departments:

Water Service . . . . .	\$919,450.20
Water Service, Sale of Property . . . . .	17,200.00
Water Service, Deposit Account . . . . .	32,366.00
House of Correction, Industries . . . . .	3,642.13
Sumner Traffic Tunnel . . . . .	4,298.18
Sumner Traffic Tunnel — Excess Receipts . . . . .	68,597.04
	<hr/>
	1,045,553.55

Rapid Transit Interest and Sinking Fund Account . . . . .	264,461.71
Traffic Tunnel, Debt Requirements, Interest . . . . .	1,278.75

Federal Grants:

Public Welfare Department:

Aid to Dependent Children—Administrative Expenses	\$48,155.56
Old Age Assistance — Administrative Expenses . . . . .	130,898.56
Old Age Assistance . . . . .	1,195.12
	<hr/>
	\$180,249.24

Health Department:

Tuberculosis Control No. 2 . . . . .	\$24,590.00
Tuberculosis Control No. 4 . . . . .	2,892.23
	<hr/>
	27,482.23



SCHEDULE A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DETAIL OF CASH BALANCES IN TREASURY  
DECEMBER 31, 1948

Hospital Department:

Cadet Nursing Program . . . . .	\$8,463.37	
Tuberculosis Control . . . . .	1,961.16	
Nurses' Home, Plans . . . . .	8,636.23	
Surgical Building, Plans . . . . .	31,000.00	
Veterans' Training . . . . .	10,366.49	
	<hr/>	\$60,427.25

\$268,158.72

Miscellaneous:

Blue Cross Deductions . . . . .	\$27,626.75	
Collecting Department, Suspense Account . . . . .	693.73	
Debt Drawn for but Unpaid . . . . .	66,000.00	
Duplicates and Overpayments . . . . .	110,263.57	
Interest Tailings . . . . .	3,463.75	
Park Department, Suspense Account . . . . .	4,553.71	
Pay Roll Tailings Account . . . . .	48,442.39	
Sales of City Property — General . . . . .	56,848.38	
Sales of City Property — Schools . . . . .	103,198.42	
Street Openings Account . . . . .	32,145.70	
Tellers' Adjustment Account . . . . .	1,718.01	
Unclaimed Money . . . . .	2,056.63	
Pay Roll Deductions for Purchase of War Bonds . . . . .	104,725.84	
Unliquidated Reserves — 1948 and Prior . . . . .	276,056.66	
Withholding Tax Deductions . . . . .	541,780.61	
Special Guarantee Deposit Account . . . . .	1,600.00	
Warrants Payable . . . . .	2,550,233.08	
Parking Facilities Fund . . . . .	98,786.28	
Traffic Tunnel Plans, Chapter 567, Acts of 1946 . . . . .	10,168.89	
Fire Department Credit Union . . . . .	7,515.40	
	<hr/>	4,047,877.80

Total Special Revenue Funds Cash (Exhibit A-1) . . . . .

\$5,627,330.53

Capital Improvement Funds:

Boston Traffic Commission:

Automatic Traffic Control Signals in Various Sections of the City	\$162,394.13
Construction of Buildings, Acquisition of Land, etc.	20,000.00

Fire Department:

Construction of Buildings, Acquisition of Land, etc.	264,449.09
--	------------

Hospital Department:

Construction of Buildings, Acquisition of Land, etc.	36,501.10
--	-----------

Library Department:

Construction of Buildings, Acquisition of Land, etc.	60,000.00
--	-----------

Park Department:

Construction of Buildings, Acquisition of Land, etc.	367,532.35
--	------------

SCHEDULE A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DETAIL OF CASH BALANCES IN TREASURY  
DECEMBER 31, 1948

Public Welfare Department:		
Construction of Buildings, Acquisition of Land, etc. . . . .	\$100,000.00	
Public Works Department:		
Bridges, Construction of . . . . .	45,762.36	
Sewerage Works . . . . .	255,817.46	
Transit Department:		
Arlington Station . . . . .	831.20	
Boylston Street Subway . . . . .	3,243.29	
Boylston Street Subway — Chapter 394, Acts of 1930 . . . . .	20,803.91	
Cambridge Connection . . . . .	3,769.19	
East Boston Tunnel Alterations . . . . .	7,117.20	
East Boston Tunnel Extension . . . . .	3,951.49	
Huntington Avenue Subway — Acts of 1937 and 1938 . . . . .	46,748.79	
Traffic Tunnel . . . . .	32,989.10	
Tremont Street Subway Alterations, Acts of 1924 . . . . .	1,472.26	
Rapid Transit Facilities, East Boston District . . . . .	335,752.14	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations . . . . .	320,221.62	
Miscellaneous:		
Voting Machines . . . . .	11,112.00	
City of Boston Parking Facilities . . . . .	1,722,879.17	
Departmental Equipment . . . . .	823,042.28	
Temporary Housing for Veterans of World War II . . . . .	96,299.28	
Permanent Housing for Veterans of World War II . . . . .	82,605.51	
		\$4,825,294.92
Sinking Funds:		
City Debt . . . . .	\$4,411.21	
Rapid Transit Debt . . . . .	1,028,436.02	
Traffic Tunnel Debt . . . . .	894,099.78	
Moneys for Reduction of Debt . . . . .	82,764.85	
Total Sinking Fund Cash (Exhibit A-1) . . . . .		2,009,711.86
Trust Funds:		
Appropriation Balances . . . . .	\$349,347.83	
Balances held for Investment . . . . .	570,380.29	
		\$919,728.12
Retirement Board Funds . . . . .	2,722,942.35	
Teachers' Retirement Fund . . . . .	13,553.02	
Permanent School Pension Fund . . . . .	2,638.92	
Franklin Fund . . . . .	3,194.47	
Total Trust Funds Cash (Exhibit A-1) . . . . .		3,662,056.88
Total Cash Balance (Exhibit A-1) . . . . .		\$24,268,232.04
Total Cash Balance (as above) . . . . .		\$24,268,232.04
Less: Sinking Funds . . . . .	\$2,009,711.86	
Trust Funds in Treasurer's Custody . . . . .	3,312,709.05	
		5,322,420.91
Operating Cash Balance (Exhibit A-2) . . . . .		\$18,945,811.13

**SECTION B**

**GENERAL REVENUE FUNDS**

**EXHIBIT B-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEET — GENERAL REVENUE FUNDS**  
**December 31, 1948**

ASSETS	
Cash in Treasury . . . . .	\$8,143,837.85
Accounts Receivable:	
Taxes:	
Levies of 1940 and Prior . . . . .	\$516,191.52
Levy of 1941 . . . . .	340,529.11
Levy of 1942 . . . . .	327,071.20
Levy of 1943 . . . . .	253,206.96
Levy of 1944 . . . . .	225,041.99
Levy of 1945 . . . . .	223,957.67
Levy of 1946 . . . . .	172,234.36
Levy of 1947 . . . . .	804,759.49
Levy of 1948 . . . . .	6,525,843.96
	9,388,836.26
Motor Vehicle Excise Taxes:	
Levies of 1947 and Prior . . . . .	\$337,869.53
Levy of 1948 . . . . .	289,207.76
	627,077.29
Special Assessments:	
Moth Taxes:	
Levies of 1948 and Prior . . . . .	18.06
Added to Taxes:	
Sidewalk 1948 and Prior . . . . .	2,012.67
Unapportioned:	
Sidewalk 1948 and Prior . . . . .	6,144.86
Assessments Apportioned but not due:	
Sidewalk . . . . .	906.54
Departmental Commitments:	
City . . . . .	\$734,228.74
County . . . . .	3,048.45
Public Service Enterprises . . . . .	10,845.20
	748,122.39
Assessors' Abatements in Excess of Overlay Accounts:	
Levies of 1940 and Prior . . . . .	\$580,445.72
Levy of 1941 . . . . .	11,897.08
Levy of 1942 . . . . .	156,630.34
Levy of 1943 . . . . .	280,326.59
Levy of 1944 . . . . .	474,127.05
Levy of 1945 . . . . .	817,081.28
Levy of 1946 . . . . .	1,113,831.76
Levy of 1947 . . . . .	2,110,534.38
Levy of 1948 . . . . .	278,588.97
	5,823,463.17
State Assessments, 1948 (Net Underestimates) . . . . .	67,572.69
Total . . . . .	\$24,807,991.78

EXHIBIT B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
BALANCE SHEET—GENERAL REVENUE FUNDS  
DECEMBER 31, 1948

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue . . . . .	\$10,000,000.00
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Appropriation Balances:

City Budget . . . . .	\$1,603,158.84	
County Budget . . . . .	34,697.60	
School Budget . . . . .	159,903.37	
Debt Requirements . . . . .	154,201.95	
		1,951,961.76

Reserved Accounts:

Taxes — To be refunded . . . . .	403,891.50
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Revenues available when collected:

Motor Vehicle Excise Taxes . . . . .	\$627,077.29	
Special Assessments . . . . .	9,082.13	
Departmental Commitments . . . . .	748,122.39	
		1,384,281.81

Surplus Receipts (Available for appropriation):

School Committee . . . . .	727,237.22
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Surplus Revenue (See Schedule B-5) . . . . .	10,340,619.49
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Total . . . . .	<u><u>\$24,807,991.78</u></u>
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**EXHIBIT B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Estimated Receipts and Expenditures Compared with Actual**  
**Fiscal Year Ended December 31, 1948**

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$11,762,288.69	
Less: — Revenues Credited to Appropriations.....		\$191.35		
Accrued Interest and Rapid Transit Rentals Credited to Appropriations,		20,360.47		
Refunds.....		50,988.17		
	\$10,697,000.00		71,539.99	\$11,690,748.70
County Departments — Actual Receipts.....			552,530.49	
Less: — Refunds.....			5,041.10	
	480,000.00			547,489.39
Boston Housing Authority.....	290,000.00			323,469.78
State Boxing Commission.....	—			9,027.20
Reimbursement from State:				
Courthouse Maintenance.....	125,000.00			99,975.34
Excise Tax on Foreign Ships.....	13,000.00			13,333.33
	\$11,605,000.00			\$12,684,043.74
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,758,315.05	
School Surplus, January 1, 1948.....			537,291.35	
			\$2,295,606.40	
Less: — Damages by Dogs, etc.....		\$11,708.06		
Refund.....		2.00		
			11,710.06	
Less: — Surplus in Estimated Receipts.....		\$69,299.84	\$2,283,896.34	
1948 Surplus not Appropriated.....		1,256.50		
	2,213,340.00		70,556.34	2,213,340.00
INCOME TAX.....	5,261,928.37			5,126,801.21
CORPORATION TAX.....	4,521,089.69			4,569,815.96
REIMBURSEMENT FOR LOSS OF TAXES ON STATE OWNED LANDS.....	70,275.33			73,844.38
MEAL TAX (Old Age Assistance).....	275,267.07			275,124.80
STATE-BOSTON RETIREMENT SYSTEM PENSION FUND.....	360,000.00			360,000.00
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1948 Assessments.....			\$705,854.10	
Collections on Prior Years' Assessments.....			727,925.77	
			\$1,433,779.87	
Less: — Refunds.....			4,963.49	
	1,000,000.00			1,428,816.38
POLL TAXES:				
Collections on 1948 Assessments.....			\$358,153.00	
Collections on Prior Years' Assessments.....			101,299.00	
	516,416.00			459,452.00
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1948 Assessments.....			\$76,539,552.88	
Collections on Prior Years' Assessments.....			5,773,538.31	
			\$82,313,091.19	
Less: — Refunds.....			6,949,422.88	
	82,064,649.45			75,363,668.31

**EXHIBIT B-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

EXPENDITURES				
	Adjusted Tax Levy Estimate	Actual Payments		
<b>CITY MAINTENANCE:</b>				
Gross Expenditures.....			\$67,097,821.80	
Balances Credited to 1949 Appropriations.....			1,603,158.84	
			<u>\$68,700,980.64</u>	
Trust Fund Income Appropriated for Maintenance.....		\$244,080.10		
Balances Carried Forward from 1947.....		1,478,211.83		
Revenue Credited to Appropriations.....		191.35	1,722,483.28	
Actual Tax Levy Estimate..... \$67,799,985.64				
Add: — Net Transfers to..... 49,119.55				
	\$67,849,105.19			\$66,978,497.36
<b>COUNTY MAINTENANCE:</b>				
Gross Expenditures.....			\$4,771,867.93	
Balances Credited to 1949 Appropriations.....			34,697.60	
			<u>\$4,806,565.53</u>	
Balances Carried Forward from 1947.....			30,764.46	
Actual Tax Levy Estimate..... \$4,851,548.47				
Less: — Net Transfers from..... 10,565.00				
	4,840,983.47			4,775,801.07
<b>SCHOOL MAINTENANCE:</b>				
Gross Expenditures.....			\$22,113,969.07	
Balances Credited to 1949 Appropriations.....			159,903.37	
Unexpended Balances Available for 1949 Appropriations.....			656,680.88	
			<u>\$22,930,553.32</u>	
Balances Carried Forward from 1947.....		\$47,563.52		
Pension Revenue from State.....		268,182.44		
Permanent School Pension Fund.....		75,000.00	390,745.96	
	22,539,807.36			22,539,807.36
<b>PENSION ACCUMULATION FUND:</b>				
Gross Expenditures.....			\$2,182,156.08	
Less: — Pension Revenue from State.....			344,073.08	
	1,838,083.00			1,838,083.00
<b>DEBT REQUIREMENTS:</b>				
Gross Expenditures.....			\$11,761,432.43	
Balances Credited to 1949 Appropriations.....			154,201.95	
			<u>\$11,915,634.38</u>	
Balances Carried Forward from 1947.....		\$13,569.88		
Revenue Credited to Appropriations.....		20,360.47		
Receipts from Sinking Fund Commission.....		2,441,213.78		
Transfer from Water Income.....		1,456,238.67		
Premium on Permanent Loans.....		142,141.67	4,073,524.47	
Actual Tax Levy Estimate..... \$7,930,791.92				
Less: — Net Transfers from..... 48,258.14				
	7,882,533.78			7,842,109.91
<b>STATE ASSESSMENTS:</b>				
Actual Expenditures.....			\$54,473.75	
Less: — Reserve for Overestimate — 1947.....			1,274.26	
			<u>\$53,199.49</u>	
Less: — Reserve for Underestimate — 1948.....			2,961.87	
	50,237.62			50,237.62

**EXHIBIT B-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
<b>TAX TITLES — General Revenue:</b>				
Actual Receipts.....			\$324,779.72	
Less: — Refunds.....			1,287.19	
	—			\$323,492.53
<b>TAX POSSESSIONS.....</b>	—			267,855.00
<b>OVERLAY DEFICITS APPROPRIATED:</b>				
From Surplus Revenue.....			\$5,000,000.00	
From Tax Levy.....			✓ 2,571,547.58	
	\$5,000,000.00			7,571,547.58
<b>MUNICIPAL RELIEF LOAN.....</b>	1,350,000.00			1,350,000.00
<b>GAS AND ELECTRIC FRANCHISE.....</b>	61.19			—
<b>TAXES — Chapter 59, Section 5A.....</b>	—			2,259.30
<b>TYPEWRITER REPLACEMENT RESERVE.....</b>	—			222.77
<b>EQUIPMENT REPLACEMENT RESERVE.....</b>	—			41.73
<b>TRANSFERS FROM OTHER FUNDS:</b>				
Unliquidated Reserve.....	5,519.64			5,519.64
<b>Sales of City Property:</b>				
Central Library Building Remodeling.....	39,000.00			39,000.00
Park, Brighton District.....	25,760.00			25,760.00
Parking Meter Fees.....	6,540.90			6,540.90
Tuberculosis Control (Hospital Department).....	592.95			592.95
Election Department — Suspense Account.....	189.00			189.00
<b>Total.....</b>	<b>\$114,315,629.59</b>			<b>\$112,147,928.18</b>
<b>Income and Credits Utilized in the Tax Levy.....</b>			<b>\$114,315,629.59</b>	
<b>Actual Maintenance Receipts.....</b>			<b>112,147,928.18</b>	
<b>Excess of Estimated Receipts over Actual.....</b>				<b>\$2,167,701.41</b>
<b>Tax Levy Appropriations and Warrants.....</b>			<b>\$114,315,629.59</b>	
<b>Actual Expenditures.....</b>			<b>113,333,113.90</b>	
<b>Unexpended Balances.....</b>				<b>982,515.69</b>
<b>Operating Deficit — 1948.....</b>				<b>\$1,185,185.72</b>



**EXHIBIT B-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

**EXPENDITURES**

	Adjusted Tax Levy Estimate	Actual Payments	
<b>METROPOLITAN DISTRICT ASSESSMENTS:</b>			
Actual Expenditures.....		\$945,511.47	
Add: — Reserve for Underestimate — 1947.....		55,254.75	
		\$1,000,766.22	
Less: — Reserve for Underestimate — 1948.....		107,699.74	
	\$893,066.48		\$893,066.48
<b>METROPOLITAN TRANSIT AUTHORITY DEFICIT:</b>			
Actual Expenditures.....		\$459,916.61	
Less: — Reserve for Overestimate — 1947.....		4,352.71	
		\$455,563.90	
Add: — Reserve for Overestimate — 1948.....		47,115.89	
	502,679.79		502,679.79
<b>Boylston Street Subway, Rental Deficit:</b>			
Actual Expenditure.....		\$225,570.24	
Add: — Reserve for Underestimate — 1947.....		81.59	
		\$225,651.83	
Less: — Reserve for Underestimate — 1948.....		1,033.80	
	224,618.03		224,618.03
<b>Legal Expenses, Boston Elevated Railway, Resolves of 1941:</b>			
Actual Expenditure.....		\$2,993.17	
Add: — Reserve for Underestimate — 1947.....		35,661.21	
		\$38,654.38	
Less: — Reserve for Underestimate — 1948.....		2,993.17	
	35,661.21		35,661.21
<b>OVERLAY DEFICITS APPROPRIATED.....</b>	<b>7,571,547.58</b>		<b>7,571,547.58</b>
<b>TRANSFERS FROM OTHER FUNDS:</b>			
Unliquidated Reserves.....	5,519.64		—
Tuberculosis Control (Hospital Department).....	592.95		—
Election Department — Suspense Account.....	189.00		—
<b>TRANSFERS TO OTHER FUNDS:</b>			
City Record, Publication of.....	18,994.03		18,994.03
Printing Department.....	3,354.82		3,354.82
Public Ways, Construction of.....	51,914.68		51,914.68
Sales of City Property:			
Construction of Buildings and Other Related Objects.....	1,343.05		1,343.05
Departmental Equipment.....	5,397.91		5,397.91
<b>Total.....</b>	<b>\$114,315,629.59</b>		<b>\$113,333,113.90</b>

Accumulated Deficit, January 1, 1948.....	\$3,282,602.72
Add: — Operating Deficit — 1948.....	1,185,185.72
Accumulated Deficit, December 31, 1948.....	\$4,467,788.44

**EXHIBIT B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Summary of Appropriations, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1948**

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
Art Department			\$1,805.00	
Assessing Department			460,738.77	
Auditing Department	\$1,000.00		135,592.05	
Central Payroll Division	3,000.00		36,517.82	
Board of Real Estate Commissioners	16,276.02		65,092.00	
Boston Housing Authority:				
South Boston Project				
Boston Retirement Board			33,956.43	
State-Boston Retirement System Expense Fund	599.90		28,050.70	
State-Boston Retirement System Pension Fund	60,664.80		360,000.00	
Boston Traffic Commission			336,652.57	
Budget Department			20,889.80	
Building Department			362,530.79	
Board of Appeal			16,246.45	
Board of Examiners			6,113.40	
Unsafe Buildings, Securing, Removing, etc.	40,429.10		50,000.00	
City Clerk Department			69,731.69	
Recording and Binding of Veterans' Discharges, etc.			5,000.00	
City Council			116,506.00	
City Council Proceedings			14,200.00	
City Documents			20,000.00	
City Planning Board			31,125.08	
Collecting Department			163,337.61	
Department of Veterans' Services			1,130,019.92	
Election Department			447,359.98	
Finance Commission			60,000.00	
Administrative Survey			100,000.00	
Fire Department			8,248,461.00	
Boats, Purchase, Furnishing and Equipping of	65,540.18			
Buildings, Alterations and Repairs	49,373.08			
Electrical Inspection Division			114,315.21	
Health Department			1,149,405.82	
Health Unit Facilities, Dorchester District, Establishment of	6,236.51			
Hospital Department	79,570.69		7,860,175.00	
Installations, Alterations and Repairs	171,430.32		125,000.00	
Sanatorium Division	3,457.11		1,437,684.56	
Sanatorium Division, Installations, Alterations and Repairs	103,493.54		75,000.00	
Institutions Department:				
Central Office			63,548.88	
Child Welfare Division			588,089.81	
Long Island Hospital			1,207,030.04	
Long Island Hospital, Special Improvements and Repairs, Eastern Avenue Wharf	142,650.81		350,000.00	
Eastern Avenue Wharf, Docking Facilities	75,000.00		13,108.64	
Steamers			133,270.00	
Law Department			234,837.67	
Library Department	6,159.30		2,130,750.84	
Central Library Building Roof, Construction, etc.	4,064.11			
Central Library Building Remodeling				
Licensing Board			82,381.00	
Mayor, Office Expenses			110,522.00	
Municipal Employment Bureau			32,759.20	
Park Department	498.60		2,127,989.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		\$184,080.10		
Park, Brighton District				
Park, South End District	10,282.25			
Park and Playground, Improvements, etc.	89,064.47		125,000.00	
Reconstruction and Repair of Parkways and Roadways	54,284.83		21,000.00	
Rehabilitation of the Franklin Park Zoo	33,231.56		50,000.00	
South Boston Gymnasium, Equipment	3,500.00			
Cemetery Division	8,449.23		166,742.05	
Cemetery Division, Maintenance and Improvement of		60,000.00		

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
		\$1,805.00	\$1,607.92	\$114.40	\$1,722.32	\$82.68	
\$30,592.33		491,331.10	482,490.49	7,003.54	489,494.03	1,837.07	
	\$75.00	136,517.05	135,578.44	552.87	136,131.31	385.74	
		39,517.82	36,919.25	848.99	37,768.24	1,749.58	
	4,528.55	76,839.47	45,128.59	5,749.23	50,877.82	25,961.65	
180,686.92	96,132.00	84,554.92					\$84,554.92
		33,956.43	30,610.93	3,294.86	33,905.79	50.64	
2,600.00		31,250.60	31,250.60		31,250.60		
		420,664.80	420,664.80		420,664.80		
1,000.00		337,652.57	311,901.28	22,687.20	334,588.48	3,064.09	
		20,889.80	20,509.62	6.38	20,516.00	373.80	
	23,100.00	339,430.79	333,007.59	1,534.61	334,542.20	4,888.59	
		16,246.45	14,347.48	133.90	14,481.38	1,765.07	
		6,113.40	6,110.88	.40	6,111.28	2.12	
		90,429.10	24,191.07	2,481.50	26,672.57		63,756.53
524.80		70,256.49	68,623.33	1,536.80	70,160.13	96.36	
		5,000.00	4,999.61		4,999.61	.39	
6,616.74		123,122.74	122,233.53	511.24	122,744.77	377.97	
3,700.00	1,000.00	16,900.00	13,134.97	3,198.17	16,333.14	566.86	
20,500.00		40,500.00	25,032.32	4,978.71	30,011.03	10,488.97	
		31,125.08	28,356.83	2,342.68	30,699.51	425.57	
4,000.00		167,337.61	164,300.53	391.79	164,692.32	2,645.29	
		1,130,019.92	952,534.42	14,231.52	966,765.94	163,253.98	
		447,359.98	442,161.82	835.26	442,997.08	4,362.90	
	1,885.00	58,115.00	47,449.42	646.06	48,095.48	10,019.52	
		100,000.00	72,756.71	531.77	73,288.48		26,711.52
105,000.00		8,353,461.00	8,235,487.69	83,904.79	8,319,392.48	34,068.52	
	5,397.91	60,142.27	60,019.27		60,019.27		123.00
		49,373.08	25,944.87		25,944.87		23,428.21
		114,315.21	107,846.02	422.77	108,268.79	6,046.42	
18,333.92		1,167,739.74	1,130,905.08	36,834.66	1,167,739.74		
		6,236.51				6,236.51	
	151,129.43	7,788,616.26	7,195,556.70	306,591.44	7,502,148.14	254,880.71	31,587.41
		296,430.32	200,254.55	1,151.25	201,405.80		95,024.52
18,100.00		1,459,241.67	1,324,831.49	99,862.93	1,424,694.42	31,572.25	2,975.00
		178,493.54	88,111.84	8,559.80	96,671.64		81,821.90
1,355.00		64,903.88	63,983.87	422.54	64,406.41	497.47	
22,835.00		610,924.81	539,234.64	67,724.45	606,959.09	3,965.72	
	24,190.00	1,182,840.04	1,023,915.09	105,165.23	1,129,080.32	53,777.72	282.00
		492,650.81	257,019.69	4,171.08	261,190.77		231,460.04
		13,108.64	11,342.37	321.02	11,663.39	1,445.25	
		75,000.00	75,000.00		75,000.00		
		133,270.00	104,989.10	23,713.84	128,702.94	4,405.06	162.00
1,230.00		236,067.67	234,866.19	507.04	235,373.23	694.44	
250.00		2,137,160.14	2,116,795.39	15,502.01	2,132,297.40	16.65	4,846.09
		4,064.11		25.00	25.00		4,039.11
39,000.00		39,000.00	6,228.00		6,228.00		32,772.00
		82,381.00	78,003.14	1,649.99	79,653.13	2,727.87	
12,500.00		123,022.00	116,106.36	6,841.96	122,948.32	73.68	
		32,759.20	31,757.12	33.20	31,790.32	968.88	
7,500.00		2,135,987.60	2,063,186.18	60,152.90	2,123,339.08	11,521.25	1,127.27
		184,080.10	184,080.10		184,080.10		
25,760.00		25,760.00	25,760.00		25,760.00		
		10,282.25					10,282.25
		214,064.47	155,944.97	254.40	156,199.37		57,865.10
		75,284.83	43,380.70	9,241.38	52,622.08		22,662.75
		83,231.56	16,705.45		16,705.45		66,526.11
		3,500.00	3,241.75		3,241.75		258.25
		175,191.28	162,199.95	3,317.98	165,517.93	6,016.10	3,657.25
		60,000.00	60,000.00		60,000.00		

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
Police Department . . . . .			\$9,595,115.00	
Public Buildings Department . . . . .	\$982.00		911,981.98	
City Hall Annex, Emergency Repairs, Steel Framework and Masonry . . . . .	1,820.19		50,000.00	
Municipal Buildings, Oak and Tyler Streets and J. J. Williams, Alterations, Repairs, etc. . . . .	12,457.92			
Municipal Building, Charlestown, Alterations, Repairs, etc. . . . .	680.05		6,000.00	
Renovate and Remodel, Oak and Tyler Streets Buildings, Market Division . . . . .			10,000.00	
Public Welfare Department:			24,647.68	
Central Office . . . . .	11,268.00		12,404,632.00	\$1,350,000.00
Temporary Home . . . . .	847.00		30,640.00	
Wayfarers' Lodge . . . . .	950.00		32,691.11	
Installation of Federal Stamp Plan . . . . .	10,295.00			
Public Works Department:				
Central Office . . . . .			42,503.16	
Bridge Service . . . . .			658,705.96	
Bridges, Construction of . . . . .	4,236.59			
Bridges, Repairs, etc. . . . .	69,309.56		200,000.00	
Construction of Buildings and Other Related Objects . . . . .	1,343.05			
Ferry Service . . . . .			295,345.09	
Ferry Improvements, etc. . . . .	55,957.25			
Lighting Service . . . . .			1,104,900.02	
Paving Service . . . . .			1,298,781.00	
Grade Crossing, Elimination of . . . . .	25,000.00			
Reconstruction of Streets . . . . .	9,191.46		475,000.00	
Sidewalks, Construction and Reconstruction of . . . . .	.55		50,000.00	
Sanitary Service . . . . .			4,741,181.00	
Sewer Service . . . . .	4,172.54		640,939.35	
Workmen's Compensation Service, Establishment of . . . . .			18,000.00	
Registry Department . . . . .			130,261.54	
Sinking Funds Department . . . . .			3,015.00	
Statistics Department . . . . .			22,445.00	
Street Laying-Out Department . . . . .			164,643.03	
Supply Department . . . . .			83,378.30	
Treasury Department . . . . .			143,539.66	
Weights and Measures Department . . . . .			68,943.36	
Special Items:				
Contingent Fund . . . . .			400,000.00	
Construction of Buildings, etc. (Fire, Hospital, Park and Public Buildings Departments) . . . . .	65,871.84			
Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	145,151.57		156,079.81	
Conventions and Entertainment of Distinguished Guests, Federal Public Health Program . . . . .			40,000.00	
Public Celebrations . . . . .		\$191.35	17,000.00	
Public Ways, Construction of . . . . .	26,924.47		80,000.00	
Reserve Fund . . . . .			156,079.81	
Snow Removal . . . . .	3,496.38		125,000.00	
Snow Removal . . . . .			1,750,000.00	
Totals — City Budget . . . . .	\$1,478,211.83	\$244,271.45	\$66,449,985.64	\$1,350,000.00

**SCHOOL BUDGET**

School Committee:	
Salaries of Officers . . . . .	\$672,587.91
Salaries of Supervisors of Attendance . . . . .	119,972.60
Salaries of Instructors . . . . .	15,319,541.18
Cafeterias — Salaries, Supplies and Incidentals . . . . .	673,277.18
Salaries of Custodians . . . . .	1,293,032.44
Salaries of Medical Aides . . . . .	31,368.16
Fuel and Light . . . . .	746,968.19
Supplies and Incidentals . . . . .	1,009,835.00
Pensions to Veterans . . . . .	79,866.28
Pension to Janitress-Matron . . . . .	432.00

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
\$6,540.90	\$141,000.00	\$9,460,655.90	\$9,276,237.29	\$111,492.36	\$9,387,729.65	\$72,926.25	
30,511.19	3,435.00	940,040.17	893,847.57	43,236.33	937,083.90	625.17	\$2,331.10
		51,820.19	38,496.97		38,496.97		13,323.22
	895.50	11,562.42	11,562.42		11,562.42		
		6,680.05	5,261.00		5,261.00		1,419.05
895.50		10,895.50	8,393.40		8,393.40		2,502.10
712.83		25,360.51	24,684.94	553.60	25,238.54	121.97	
9,060.00	3,665.00	13,771,295.00	13,644,476.29	113,462.55	13,757,938.84	13,356.16	
7,090.00		38,577.00	32,268.44	5,218.99	37,487.43	1,089.57	
1,665.00	3,855.00	31,451.11	24,566.08	5,674.81	30,240.89	1,210.22	
	10,295.00						
1,600.00		44,103.16	42,954.08	164.40	43,118.48	984.68	
17,000.00		675,705.96	657,966.61	6,713.70	664,680.31	11,025.65	
		4,236.59					4,236.59
	17,000.00	252,309.56	132,519.69	222.75	132,742.44		119,567.12
	1,343.05						
		295,345.09	267,214.02	9,542.13	276,756.15	6,618.94	11,970.00
		55,957.25	55,433.50		55,433.50		523.75
10,680.54		1,115,580.56	936,182.28	179,398.28	1,115,580.56		
		1,298,781.00	1,262,404.81	16,902.96	1,279,307.77	19,473.23	
		25,000.00					25,000.00
		484,191.46	337,863.01	9,337.96	347,200.97		136,990.49
15,000.00		65,000.55	46,779.06	453.74	47,232.80		17,767.75
	44,154.40	4,697,026.60	4,619,681.53	33,244.90	4,652,926.43	44,100.17	
17,000.00		662,111.89	628,955.83	21,213.32	650,169.15	10,642.74	
	5,600.00	12,400.00	8,024.68	1,072.59	9,097.27	3,302.73	1,300.00
		130,261.54	103,383.14	8,692.80	112,075.94	6,184.60	12,001.00
75.00		3,090.00	3,072.75		3,072.75	17.25	
69.25		22,514.25	22,254.10	9.00	22,263.10	251.15	
		164,643.03	156,669.91	2,000.89	158,670.80	5,972.23	
		83,378.30	82,096.45	764.85	82,861.30	517.00	
1,500.00		145,039.66	139,884.65	1,236.17	141,120.82	3,918.84	
		68,943.36	67,571.87	1,186.00	68,757.87	185.49	
127,080.32		527,080.32	469,343.96	41,201.93	510,545.89	13,534.43	3,000.00
		65,871.84					65,871.84
		301,231.38	12,803.71	1,843.26	14,646.97		286,584.41
6,000.00	10,000.00	36,000.00	33,337.50	2,662.50	36,000.00		
2,613.82		19,613.82	19,550.52	63.30	19,613.82		
14,000.00		94,191.35	91,010.14	3,181.20	94,191.34	.01	
		183,004.28	182,607.43		182,607.43		396.85
96,132.00	217,595.99	3,536.01				3,536.01	
	51,914.68	1,701,581.70	1,615,055.84	34,075.52	1,649,131.36		52,450.34
\$867,311.06	\$818,191.51	\$69,571,588.47	\$65,533,015.47	\$1,564,806.33	\$67,097,821.80	\$870,607.83	\$1,603,158.84

						Available for Appropriation in 1949	
		\$672,587.91	\$652,335.32		\$652,335.32	\$20,252.59	
		119,972.60	118,857.57		118,857.57	1,115.03	
	\$116,670.00	15,202,871.18	14,601,084.64	\$98,628.05	14,699,712.69	503,158.49	
\$40,000.00		713,277.18	590,990.15	111,549.78	702,539.93	10,737.25	
		1,293,032.44	1,286,342.42	1,450.25	1,287,792.67	5,239.77	
		31,368.16	30,034.96		30,034.96	1,333.20	
15,000.00		761,968.19	640,156.24	110,467.34	750,623.58	11,344.61	
20,000.00		1,029,835.00	810,167.11	175,776.20	985,943.31	43,891.69	
		79,866.28	72,106.26		72,106.26	7,760.02	
70.00		502.00	502.00		502.00		

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
School Committee — <i>Concluded:</i>				
Americanization . . . . .			\$27,003.30	
Vocational Guidance . . . . .			59,511.41	
Physical Education . . . . .			442,112.60	
School Physicians and Nurses . . . . .			282,715.38	
Extended Use of the Public Schools . . . . .			97,145.42	
Pensions to Teachers . . . . .	\$6,922.98	\$343,182.44		
Department of School Buildings:				
Alterations, Repairs, Furniture and Fixtures:				
Administration Expenses — Salaries . . . . .			243,785.00	
Administration Expenses — Office Expenses . . . . .			25,000.00	
Alterations, Furniture and Equipment for Special Educational Needs . . . . .			110,000.00	
General Alterations and Repairs . . . . .	38,854.94		1,301,753.31	
Land and Buildings for Schools:				
Rent of Hired Accommodations . . . . .			3,900.00	
Land and Buildings for Schools . . . . .	1,785.60			
Totals — School Budget . . . . .	\$47,563.52	\$343,182.44	\$22,539,807.36	
COUNTY BUDGET				
County Court House (Custodian) . . . . .	\$1,268.00		\$490,421.67	
County Buildings . . . . .			142,407.37	
Dorchester Court House, Repairs, etc. . . . .			8,000.00	
Mortuary Building, North Grove Street, Alterations, Repairs, etc. . . . .	500.00		5,000.00	
Jail . . . . .			297,786.29	
Jail Improvements . . . . .	823.96		17,000.00	
Supreme Judicial Court . . . . .			66,232.50	
Superior Court:				
Civil Session, General Expenses . . . . .			470,090.50	
Civil Session, Clerk's Office . . . . .			252,820.37	
Criminal Session . . . . .			574,407.78	
Probate Court . . . . .			45,382.52	
Municipal Court, City of Boston . . . . .	3,866.42		612,842.32	
Municipal Court, Charlestown District . . . . .			45,668.33	
East Boston District Court . . . . .			43,411.78	
Municipal Courts:				
South Boston District . . . . .			48,635.02	
Dorchester District . . . . .			62,859.28	
Roxbury District . . . . .			153,135.10	
West Roxbury District . . . . .			54,114.50	
Brighton District . . . . .			36,707.99	
Boston Juvenile Court . . . . .			45,906.15	
District Court of Chelsea . . . . .			50,578.57	
Registry of Deeds . . . . .			303,134.47	
Index Commissioners . . . . .			31,514.32	
Insanity Cases . . . . .			45,135.00	
Medical Examiner Service:				
Northern Division . . . . .			31,838.87	
Southern Division . . . . .			22,290.28	
Associate Medical Examiner Service:				
Northern Division . . . . .			3,562.50	
Southern Division . . . . .			3,727.50	
Miscellaneous Expenses:				
Auditing Department . . . . .			27,929.45	
Budget Department . . . . .			19,562.02	
Collecting Department . . . . .			1,000.00	
Sheriff . . . . .			5,025.00	
Treasury Department . . . . .			6,025.00	
Social Law Library . . . . .			1,000.00	

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Available for Appropriation in 1949	Carried Forward to 1949
		\$27,003.30	\$21,680.03	\$654.62	\$22,334.65	\$4,668.65	
\$3,000.00		62,511.41	58,661.62	361.44	59,023.06	3,488.35	
		442,112.60	395,798.53	22,195.77	417,994.30	24,118.30	
27,000.00		309,715.38	304,819.54	3,104.00	307,923.54	1,791.84	
11,600.00		108,745.42	94,570.65	9,938.40	104,509.05	4,236.37	
		350,105.42	338,449.71		338,449.71		\$11,655.71
		243,785.00	243,364.83		243,364.83	420.17	
	\$3,000.00	22,000.00	21,145.05		21,145.05	854.95	
	5,000.00	105,000.00	67,649.38		67,649.38	4,204.84	33,145.78
8,000.00		1,348,608.25	1,113,567.37	113,790.34	1,227,357.71	7,934.26	113,316.28
		3,900.00	3,769.50		3,769.50	130.50	
		1,785.60					1,785.60
\$124,670.00	\$124,670.00	\$22,930,553.32	\$21,466,052.88	\$647,916.19	\$22,113,969.07	\$656,680.88	\$159,903.37
						Remaining in Treasury	
	\$2,000.00	\$489,689.67	\$450,077.32	\$27,248.90	\$477,326.22	\$9,126.45	\$3,237.00
\$4,028.68	14,000.00	132,436.05	128,063.89	3,026.90	131,090.79	462.66	882.60
		8,000.00					8,000.00
		5,500.00	4,894.88		4,894.88		605.12
9,350.10	75.04	307,061.35	297,463.47	6,405.60	303,869.07	3,192.28	
	9,350.10	8,473.86	2,421.50		2,421.50		6,052.36
1,000.00	3,521.31	63,711.19	61,707.44		61,707.44	2,003.75	
1,724.75	4,377.10	467,438.15	457,663.48	3,339.46	461,002.94	6,435.21	
177.10	1,000.00	251,997.47	249,449.56	2,167.69	251,617.25	380.22	
4,200.00		578,607.78	570,810.74	4,789.54	575,600.28	3,007.50	
	755.65	44,626.87	37,270.62	5,716.99	42,987.61	1,639.26	
		616,708.74	607,630.66	4,604.88	612,235.54	4,473.20	
		45,668.33	44,482.68	240.61	44,723.29	945.04	
273.60		43,685.38	43,362.97	247.10	43,610.07	75.31	
301.00		48,936.02	48,197.68	562.75	48,760.43	175.59	
		62,859.28	61,501.37	1,075.62	62,576.99	282.29	
2,500.00		155,635.10	152,999.31	1,715.67	154,714.98	920.12	
548.01		54,662.51	54,278.48	364.59	54,643.07	19.44	
		36,707.99	35,326.51	924.50	36,251.01	456.98	
521.31		46,427.46	45,596.53	438.21	46,034.74	392.72	
		50,578.57	48,694.83	928.45	49,623.28	955.29	
544.25		303,678.72	300,073.37	3,106.54	303,179.91	498.81	
		31,514.32	30,795.18	.94	30,796.12	718.20	
1,406.35		46,541.35	45,119.92	1,394.43	46,514.35	27.00	
		31,838.87	30,184.85	697.06	30,881.91	956.96	
680.00		22,970.28	21,937.24	636.96	22,574.20	396.08	
840.00		4,402.50	4,142.41	188.00	4,330.41	72.09	
		3,727.50	3,611.96	33.00	3,644.96	82.54	
	1,092.63	26,836.82	25,976.83	72.50	26,049.33	787.49	
	544.25	19,017.77	18,240.47	50.00	18,290.47	727.30	
		1,000.00	899.96		899.96	100.04	
75.04		5,100.04	5,078.84		5,078.84	21.20	
		6,025.00	5,764.96		5,764.96	260.04	
		1,000.00	1,000.00		1,000.00		

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
Penal Institutions Department:				
Central Office . . . . .			\$56,295.24	
House of Correction . . . . .			734,100.78	
House of Correction, Special Improvements and Repairs,	\$24,306.08		31,000.00	
Special Items:				
Contingent Fund . . . . .			5,000.00	
Totals — County Budget . . . . .	\$30,764.46		\$4,851,548.47	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City . . . . .	\$1,686.19	\$2,437,998.78	\$6,115,938.53	
County . . . . .			129,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans . . . . .			44,000,000.00	
Interest Payments:				
City . . . . .	11,883.69	23,575.47	1,656,715.89	
County . . . . .			29,137.50	
Totals — Debt Requirements . . . . .	\$13,569.88	\$2,461,574.25	\$51,930,791.92	
Pension Accumulation Fund . . . . .		\$344,073.08	\$1,838,083.00	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments . . . . .	\$1,274.26*		\$50,237.62	
Metropolitan District Assessments . . . . .	55,254.75†		893,066.48	
Metropolitan Transit Authority Deficit . . . . .	4,352.71*		502,679.79	
Legal Expenses, Boston Elevated Railway, Chapter 89, Resolves of 1941 . . . . .	35,661.21†		35,661.21	
Boylston Street Subway, Rental Deficit . . . . .	81.59†		224,618.03	
Totals — State Tax and Assessments . . . . .	\$85,370.58†		\$1,706,263.13	
REFUNDS				
City Activities . . . . .		\$50,990.17		
County Activities . . . . .		5,041.10		
Taxes . . . . .		6,955,673.56		
Totals — Refunds . . . . .		\$7,011,704.83		
MISCELLANEOUS				
Damages by Dogs, etc. . . . .				
Election Department, Suspense Account . . . . .				
Premiums on Permanent Loans . . . . .		\$148,065.20		
Tuberculosis Control (Hospital Department) . . . . .				
Overlay Deficits . . . . .			\$7,571,547.58	
Unliquidated Reserve — City — 1944 . . . . .				
Unliquidated Reserve — County — 1944 . . . . .				
Totals — Miscellaneous . . . . .		\$148,065.20	\$7,571,547.58	

\* Overestimate.

† Underestimate.



EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
		\$56,295.24	\$54,611.09	\$361.10	\$54,972.19	\$1,323.05	
	\$7,905.71	726,195.07	643,044.00	52,892.37	695,936.37	24,268.29	\$5,990.41
		55,306.08	46,338.03	537.94	46,875.97		8,430.11
\$7,726.60	1,840.00	10,886.60	6,424.50	2,962.10	9,386.60		1,500.00
\$35,896.79	\$46,461.79	\$4,871,747.93	\$4,645,137.53	\$126,730.40	\$4,771,867.93	\$65,182.40	\$34,697.60
\$1,598,918.17		\$10,151,541.67	\$10,012,400.00		\$10,012,400.00		\$142,141.67
		129,000.00	129,000.00		129,000.00		
		44,000,000.00	44,000,000.00		44,000,000.00		
	\$48,795.97	1,643,379.08	1,590,894.93		1,590,894.93	\$40,423.87	12,060.28
		29,137.50	29,137.50		29,137.50		
\$1,598,918.17	\$48,795.97	\$55,956,058.25	\$55,761,432.43		\$55,761,432.43	\$40,423.87	\$154,201.95
		\$2,182,156.08	\$2,182,156.08		\$2,182,156.08		
		\$51,511.88	\$54,473.75		\$54,473.75		\$2,961.87†
		837,811.73	945,511.47		945,511.47		107,699.74†
		507,032.50	459,916.61		459,916.61		47,115.89*
			2,993.17		2,993.17		2,993.17†
		224,536.44	225,570.24		225,570.24		1,033.80†
		\$1,620,892.55	\$1,688,465.24		\$1,688,465.24		\$67,572.69†
		\$50,990.17	\$50,965.12	\$25.05	\$50,990.17		
		5,041.10	5,041.10		5,041.10		
		6,955,673.56	6,955,673.56		6,955,673.56		
		\$7,011,704.83	\$7,011,679.78	\$25.05	\$7,011,704.83		
\$11,708.06		\$11,708.06	\$11,421.00	\$284.06	\$11,708.06		
189.00		189.00				\$189.00	
	\$142,141.67	5,923.53	1,958.53	3,965.00	5,923.53		
592.95		592.95				592.95	
		7,571,547.58	7,571,547.58		7,571,547.58		
5,272.18		5,272.18				5,272.18	
247.46		247.46				247.46	
\$18,009.65	\$142,141.67	\$7,595,480.76	\$7,584,930.11	\$4,249.06	\$7,589,179.17	\$6,301.59	

\* Overestimate.

† Underestimate.

**SCHEDULE B-1**  
**City of Boston and County of Suffolk:**  
**GENERAL REVENUE FUNDS**  
**Summary of Receipts**  
**Fiscal Year Ended December 31, 1948**

**TAXES:***Current Year's Levy:*

Real Property . . . . .	\$70,145,702.13
Personal Property . . . . .	6,396,110.05
Motor Vehicle Excise . . . . .	705,854.10
Poll . . . . .	358,153.00
Excise Tax, Foreign Ships . . . . .	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions . . . . .	73,844.38
Housing Projects, service charges in lieu of taxes .	323,469.78

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\$78,016,466.77*Prior Years' Levies:*

Real Property . . . . .	\$5,425,365.76
Personal Property . . . . .	348,172.55
Motor Vehicle Excise . . . . .	727,925.77
Poll . . . . .	101,299.00

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6,602,763.08*Interest and Penalties on Delinquent Taxes:*

Real and Personal Property . . . . .	\$131,044.28
Tax Titles . . . . .	13,557.65
Motor Vehicle Excise . . . . .	12,460.94

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157,062.87

Tax Titles and Possessions . . . . .

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592,634.72

Total Taxes, Interest and Penalties . . .

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\$85,368,927.44**LICENSES AND PERMITS:***Use of Streets:*

Street Laying-Out Department . . . . .	\$127,427.41
Boston Traffic Commission . . . . .	11,910.55
Parking Meter Fees . . . . .	167,552.77
Paving Service . . . . .	34,463.13
Sewer Service . . . . .	3,686.98

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\$345,040.84*Business Licenses and Permits:*

Alcoholic Beverages . . . . .	\$1,593,207.00
Health:	
Licensing Board . . . . .	45,230.00
Health Department . . . . .	39,957.00

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\$85,187.00*Police and Protective:*

Police Department . . . . .	102,306.70
Pedlers' Licenses issued by State . . . . .	9,075.00
Health Department . . . . .	5,768.00
Pedlers' Licenses — County of Suffolk . . . . .	999.00
Street Laying-Out Department . . . . .	7,980.00
City Clerk . . . . .	341.60

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\$126,470.30*Amusements:*

Mayor's Office . . . . .	106,451.66
Mayor's Office — State Share, Sunday Licenses,	39,636.00
Licensing Board . . . . .	9,794.00
City Clerk . . . . .	4,920.00

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\$160,801.66*Professional and Occupational:*

Board of Examiners . . . . .	6,550.00
Licensing Board . . . . .	4,516.00
Police . . . . .	3,760.00

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\$14,826.00

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1,980,491.96

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

*Non-Business Licenses and Permits:*

Animal:

School Department . . . . . \$36,515.00

Marriage:

Registry Department . . . . . 20,704.84

Building Structure and Equipment:

Building Department . . . . . 82,453.25

Wire Division . . . . . 66,654.14

Street Laying-Out Department . . . . . 4,235.00

\$153,342.39

All Other:

Fire Department . . . . . 87,087.00

Police Department . . . . . 1,285.00

\$88,372.00

\$298,934.23

Total Licenses and Permits . . . . . \$2,624,467.03

FINES, FORFEITS AND PENALTIES:

*Fines:*

Municipal Court, Criminal Session . . . . . \$157,696.50

Roxbury District Court . . . . . 46,516.80

Superior Court, Criminal Session . . . . . 23,034.50

South Boston District Court . . . . . 13,370.40

Charlestown District Court . . . . . 7,619.50

Dorchester District Court . . . . . 13,930.37

West Roxbury District Court . . . . . 12,395.83

East Boston District Court . . . . . 18,568.82

Chelsea District Court . . . . . 8,291.81

Brighton District Court . . . . . 16,292.01

Boston Juvenile Court . . . . . 203.00

\$317,919.54

*Forfeited Recognizances:*

Municipal Court, Criminal Session . . . . . \$4,105.00

Superior Court, Criminal Session . . . . . 877.00

Charlestown District Court . . . . . 75.00

East Boston District Court . . . . . 75.00

South Boston District Court . . . . . 130.00

Roxbury District Court . . . . . 400.00

Chelsea District Court . . . . . 175.00

5,837.00

Total Fines, Forfeits and Penalties . . . . . 323,756.54

REVENUES FROM USE OF PROPERTY AND MONEY:

*Rents and Concessions:*

Board of Real Estate Commissioners . . . . . \$116,523.40

Canal Street Land . . . . . 14,848.66

Public Buildings Department . . . . . 15,610.85

Hyde Park Street Railway . . . . . 8,300.19

Street Laying-Out Department . . . . . 1,000.04

\$156,283.14

*Interest and Premiums:*

Premiums on Permanent Loans . . . . . \$148,065.20

Accrued Interest on Loans Negotiated . . . . . 12,060.28

Premiums on Temporary Loans . . . . . 1,257.00

161,382.48

Total Revenues from Use of Property and Money . . . . . 317,665.62

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

## REVENUES FROM OTHER AGENCIES:

*Proportionally Shared State Taxes:*

Personal Income Taxes . . . . .	\$5,126,801.21	
Corporation Taxes . . . . .	4,569,815.96	
	<hr/>	\$9,696,617.17

*State Grants in Aid:*

## For Charities and Relief:

Public Welfare Department . . . . .	\$6,194,531.82
Department of Veterans' Services . . . . .	372,134.52
	<hr/>
	\$6,566,666.34

## For School Purposes:

School Department . . . . .	700,214.12
Pensions to Teachers . . . . .	612,255.52
	<hr/>
	\$1,312,469.64

## For Public Health:

Boston Sanatorium . . . . .	101,338.17
Health Department . . . . .	8,553.06
	<hr/>
	\$109,891.23

## All Other:

Meal Tax . . . . .	275,124.80
Public Buildings Department . . . . .	15,000.00
Boxing Commission . . . . .	9,027.20
Suffolk County Court House . . . . .	99,975.34
State-Boston Retirement System Pension Fund,	360,000.00
	<hr/>
	\$759,127.34

8,748,154.55

*Grants from Federal Government:*

## For School Purposes:

School Department . . . . .	164,589.73
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*Revenue from Private Sources:*

## Donations:

School Department . . . . .	\$553.00	
Public Celebrations . . . . .	191.35	
	<hr/>	744.35

## Unclaimed Money and Property:

Police Department . . . . .	931.04
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Total Revenue from Other Agencies . . . . . \$18,611,036.84

## SERVICE CHARGES FOR CURRENT SERVICES:

*General Government:*

## Recording of Legal Instruments:

Registry of Deeds . . . . .	\$122,252.80
City Clerk Department . . . . .	58,169.75
Land Court . . . . .	10,862.50
	<hr/>
	\$191,285.05

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

Court Costs, Fees and Charges:

Municipal Civil Court . . . . .	\$35,707.23
Superior Civil Court . . . . .	43,860.85
Supreme Judicial Court . . . . .	967.90
Superior Criminal Court . . . . .	250.00
	<hr/>
	\$80,785.98

All Other:

Assessing Department . . . . .	2,590.12
Land Court Cases . . . . .	10,832.38
Insanity Cases . . . . .	3,239.75
City Clerk Department . . . . .	1,664.67
Public Buildings Department . . . . .	691.98
Election Department . . . . .	1,519.50
Board of Zoning Adjustment . . . . .	50.00
Health Department . . . . .	398.40
Brighton District Court . . . . .	334.80
Suffolk County Court House . . . . .	487.08
Public Works — Central Office . . . . .	1,550.00
Law Department . . . . .	3,060.00
Supply Department . . . . .	181.75
Treasury Department . . . . .	209.86
Registry of Deeds . . . . .	198.97
Licensing Board . . . . .	215.02
Chelsea District Court . . . . .	8.18
Probate Court . . . . .	46.05
Finance Commission . . . . .	14.00
Street Laying-Out Department . . . . .	830.50
Collecting Department . . . . .	5,977.00
Building Department . . . . .	1,560.00
City Planning Board . . . . .	152.50
Auditing Department . . . . .	10.00
City Council . . . . .	191.00
Charlestown District Court . . . . .	1,209.00
	<hr/>
	\$37,222.51

\$309,293.54

Safety:

Weights and Measures Department . . . . .	\$23,234.25
Police Department . . . . .	21,441.24
Fire Department . . . . .	14,932.77
Board of Appeal . . . . .	2,885.00
	<hr/>

62,493.26

Highways:

Bridge Service . . . . .	\$122,687.73
Paving Service . . . . .	2,644.00
Ferry Service . . . . .	13,624.44
Sidewalk Assessments . . . . .	2,305.63
Lighting Service . . . . .	52.98
Boston Traffic Commission . . . . .	2,003.22
	<hr/>

143,318.00

Sanitation:

Sewer Service . . . . .	\$19,634.27
Sanitary Service . . . . .	14,654.16
	<hr/>

34,288.43

Health:

Registry Department . . . . .	\$40,556.26
Health Department . . . . .	17.00
	<hr/>

40,573.26

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

*Hospitals:*

## Hospital Fees:

Hospital Department . . . . .	\$1,222,629.55
Health Department . . . . .	1,998.39
	<hr/>
	\$1,224,627.94

## All Other:

Hospital Department . . . . .	\$14,693.27
Sanatorium Division . . . . .	4,131.22
	<hr/>
	\$18,824.49

\$1,243,452.43

*Charities:*

Public Welfare Department . . . . .	\$280,935.14
Child Welfare Division . . . . .	36,353.97
Long Island Hospital . . . . .	14,208.12
Steamers . . . . .	3,976.25
	<hr/>

335,473.48

*Correction:*

House of Correction . . . . .	\$2,238.41
Jail . . . . .	4,328.02
	<hr/>

6,566.43

*Schools:*

School Department . . . . .	\$854,365.09
Department of School Buildings . . . . .	2,078.11
	<hr/>

856,443.20

*Libraries:*

. . . . .	
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33,314.50

*Recreation:*

## Admission and Use Fees:

Park Department . . . . .	\$52,178.21
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## Golf Fees:

Park Department . . . . .	42,317.20
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## All Other:

Park Department . . . . .	634.76
	<hr/>

95,130.17

*Miscellaneous:*

Markets . . . . .	\$117,317.77
Conscience Fund . . . . .	1,556.45
General Revenue Discounts:	
City Departments . . . . .	50,228.50
County Departments . . . . .	1,783.41
	<hr/>

170,886.13

Total Service Charges for Current Services . . . . .	\$3,331,232.83
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## LOANS:

*Tax and Revenue Anticipation:*

Temporary . . . . .	\$50,000,000.00
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## Current Expense:

Welfare and Relief . . . . .	1,350,000.00
	<hr/>

Total Loans . . . . .	51,350,000.00
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SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

*Contributions from Active Funds for Debt Redemption:*

Sinking Fund Commission . . . . .	\$2,435,213.78 ✓	
Boston Tunnel and Subway Serial Requirement . . . . .	6,000.00	
Water Service Surplus . . . . .	1,456,238.67	
	<hr/>	\$3,897,452.45

*Trust Fund Income Appropriated for Maintenance:*

Parkman Fund . . . . .	\$184,080.10	
Cemetery Fund . . . . .	60,000.00	
Permanent School Pension Fund . . . . .	75,000.00	
	<hr/>	319,080.10

*Transfers from Special Revenue Funds:*

Sales of City Property — General . . . . .	\$64,760.00	
Typewriter Replacement Reserve . . . . .	222.77	
Equipment Replacement Reserve . . . . .	41.73	
Election Department, Suspense Account . . . . .	189.00	
Unliquidated Reserve, 1947 and Prior . . . . .	5,519.64	
Hospital Department, Tuberculosis Control . . . . .	592.95	
	<hr/>	71,326.09

Total Contributions and Transfers from Other Funds . . . . .	\$4,287,858.64
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Total General Revenue Receipts . . . . .	<u>\$166,214,944.94</u>
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RECAPITULATION

Taxes, Interest and Penalties . . . . .	\$85,368,927.44
Licenses and Permits . . . . .	2,624,467.03
Fines, Forfeits and Penalties . . . . .	323,756.54
Revenues from Use of Property and Money . . . . .	317,665.62
Revenues from Other Agencies . . . . .	18,611,036.84
Service Charges for Current Services . . . . .	3,331,232.83
Loans . . . . .	51,350,000.00
Contributions and Transfers from Other Funds . . . . .	4,287,858.64
	<hr/>
	<u>\$166,214,944.94</u>

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Summary of Expenditures**  
**Fiscal Year Ended December 31, 1948**

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>CITY BUDGET</b>		
Art Department . . . . .	\$1,722.32	\$675.00
Assessing Department . . . . .	489,494.03	435,009.35
Auditing Department . . . . .	136,131.31	122,865.08
Central Payroll Division . . . . .	37,768.24	25,510.82
Board of Real Estate Commissioners . . . . .	50,877.82	29,027.64
Boston Retirement Board . . . . .	33,905.79	23,179.56
State-Boston Retirement System, Expense Fund . . . . .	31,250.60	28,610.47
State-Boston Retirement System, Pension Fund . . . . .	420,664.80	
Boston Traffic Commission . . . . .	334,588.48	222,388.13
Budget Department . . . . .	20,516.00	16,960.23
✓ Building Department . . . . .	334,542.20	313,741.26
Board of Appeal . . . . .	14,481.38	13,130.00
Board of Examiners . . . . .	6,111.28	5,965.00
Unsafe Buildings, Securing, Removing, etc. . . . .	26,672.57	
City Clerk Department . . . . .	70,160.13	62,596.49
Recording and Binding of Veterans' Discharges, etc. . . . .	4,999.61	4,905.25
City Council . . . . .	122,744.77	94,793.99
City Council Proceedings . . . . .	16,333.14	
City Documents . . . . .	30,011.03	
City Planning Board . . . . .	30,699.51	26,202.78
Collecting Department . . . . .	164,692.32	119,079.25
Department of Veterans' Services . . . . .	966,765.94	165,917.45
Election Department . . . . .	442,997.08	317,200.96
Finance Commission . . . . .	48,095.48	39,503.96
Administrative Survey . . . . .	73,288.48	394.04
✓ Fire Department . . . . .	8,319,392.48	6,693,987.15
Boats, Purchase, Furnishing and Equipping of . . . . .	60,019.27	
Buildings, Alterations and Repairs . . . . .	25,944.87	
Electrical Inspection Division . . . . .	108,268.79	100,803.12
Health Department . . . . .	1,167,739.74	951,640.99
Hospital Department . . . . .	7,502,148.14	4,402,063.87
Installations, Alterations and Repairs . . . . .	201,405.80	
Sanatorium Division . . . . .	1,424,694.42	847,363.00
Sanatorium Division, Installations, Alterations and Repairs . . . . .	96,671.64	
Institutions Department:		
Central Office . . . . .	64,406.41	56,613.71
Child Welfare Division . . . . .	606,959.09	63,724.24
Long Island Hospital . . . . .	1,129,080.32	527,315.30
Long Island Hospital, Special Improvements and Repairs . . . . .	261,190.77	
Eastern Avenue Wharf . . . . .	11,663.39	10,103.36
Eastern Avenue Wharf, Docking Facilities . . . . .	75,000.00	
Steamers . . . . .	128,702.94	72,870.37
Law Department . . . . .	235,373.23	223,458.51
Library Department . . . . .	2,132,297.40	1,718,217.60
Central Library Building Roof, Construction, etc. . . . .	25.00	
Central Library Building, Remodeling . . . . .	6,228.00	
✓ Licensing Board . . . . .	79,653.13	61,311.44
Mayor, Office Expenses . . . . .	122,948.32	90,960.39
Municipal Employment Bureau . . . . .	31,790.32	29,313.71
Park Department . . . . .	2,123,339.08	1,569,832.01
Cemetery Division . . . . .	165,517.93	95,965.61
Cemetery Division, Maintenance and Improvement of . . . . .	60,000.00	60,000.00
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of . . . . .	184,080.10	184,080.10
Park, Brighton District . . . . .	25,760.00	
Park and Playground Improvements, etc. . . . .	156,199.37	
Reconstruction and Repair of Parkways and Roadways . . . . .	52,622.08	
Rehabilitation of the Franklin Park Zoo . . . . .	16,705.45	
South Boston Gymnasium, Equipment . . . . .	3,241.75	



SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$1,024.32		\$23.00			
24,985.05	\$2,145.55	24,354.08		\$3,000.00	
5,622.89	392.74	3,750.60		3,500.00	
3,211.09	238.50	8,807.83			
20,185.15	34.10	1,630.93			
9,824.58		901.65			
933.27	243.60	1,463.26			
				420,664.80	
32,182.34	33,715.25	8,607.12	\$32,640.26	5,055.38	
91.30		464.47		3,000.00	
7,182.66	609.58	5,740.38	18.32	7,250.00	
885.40	114.25	351.73			
13.40		132.88			
26,672.57					
1,360.13	243.35	5,960.16			
57.16	37.20				
21,234.09	1,823.14	4,893.55			
16,333.14					
30,011.03					
3,768.63	83.02	645.08			
9,165.63	55.75	36,391.69			
6,468.37	952.66	6,500.69	56.18	786,870.59	
101,820.30	1,023.42	22,239.10	713.30		
7,263.73	161.50	617.87			\$548.42
72,701.50	2.50	190.44			
192,568.76	201,322.84	212,509.07	106,645.33	912,359.33	
56,931.20	3,088.07				
25,944.87					
2,305.44	36.95	2,214.36	9.00	2,899.92	
142,976.31	3,731.00	49,476.78	1,257.36	18,657.30	
419,157.04	390,067.45	2,193,857.28	51,283.11	45,719.39	
201,405.80					
41,674.90	48,002.42	464,707.58	8,572.47	14,374.05	
94,950.99	1,720.65				
1,817.00	410.45	2,065.25		3,500.00	
451,079.52	83,403.95	6,881.05	262.50	1,607.83	
63,229.97	49,761.60	464,424.84	23,359.90	988.71	
260,916.54	274.23				
1,106.37	414.91	29.97	8.78		
				75,000.00	
38,761.01	1,353.44	7,826.19	2,613.49	5,278.44	
4,036.74	1,464.35	4,653.17	10.50	1,749.96	
195,121.65	154,936.54	37,331.62	24,428.27	2,261.72	
25.00					
6,228.00					
11,456.01	529.25	3,852.15	4.28	2,500.00	
2,769.11	127.15	8,570.49	375.22		20,145.96
73.20	3.85	399.64		1,999.92	
254,403.94	34,278.05	168,129.10	75,453.36	21,242.62	
38,323.92	17,527.94	5,471.03	2,019.77	6,209.66	
				25,760.00	
139,191.09	13,683.45	1,482.50	1,842.33		
52,622.08					
16,705.45					
	3,241.75				

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Police Department . . . . .	\$9,387,729.65	\$7,695,370.55
Public Buildings Department . . . . .	937,083.90	523,585.23
City Hall Annex, Emergency Repairs, Steel Framework and Masonry, Market Division . . . . .	38,496.97	
Municipal Buildings, Oak and Tyler Streets, and J. J. Williams, Alterations, Repairs, etc. . . . .	25,238.54	22,550.85
Municipal Building, Charlestown, Alterations, Repairs, etc. . . . .	11,562.42	
Oak and Tyler Streets Buildings, Renovate and Remodel . . . . .	5,261.00	
Public Welfare Department:	8,393.40	
Central Office . . . . .	13,757,938.84	1,065,658.03
Temporary Home . . . . .	37,487.43	16,780.13
Wayfarers' Lodge . . . . .	30,240.89	11,515.46
Public Works Department:		
Central Office . . . . .	43,118.48	42,248.03
Bridge Service . . . . .	664,680.31	572,631.90
Bridges, Repairs, etc. . . . .	132,742.44	
Ferry Service . . . . .	276,756.15	190,525.48
Ferry Improvements, etc. . . . .	55,433.50	
Lighting Service . . . . .	1,115,580.56	8,769.33
Paving Service . . . . .	1,279,307.77	1,060,179.12
Reconstruction of Streets . . . . .	347,200.97	
Sanitary Service . . . . .	4,652,926.43	2,113,177.96
Sewer Service . . . . .	650,169.15	445,252.94
Sidewalks, Construction and Reconstruction of . . . . .	47,232.80	
Workmen's Compensation Service, Establishment of . . . . .	9,097.27	5,804.79
Registry Department . . . . .	112,075.94	86,949.88
Sinking Funds Department . . . . .	3,072.75	2,400.00
Statistics Department . . . . .	22,263.10	22,169.25
Street Laying-Out Department . . . . .	158,670.80	148,348.40
Supply Department . . . . .	82,861.30	72,296.04
Treasury Department . . . . .	141,120.82	103,296.36
Weights and Measures Department . . . . .	68,757.87	62,671.50
Special Items:		
Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	14,646.97	
Contingent Fund * . . . . .	510,545.89	42,054.90
Conventions and Entertainment of Distinguished Guests . . . . .	36,000.00	12,250.23
Federal Public Health Program . . . . .	19,613.82	19,445.62
Public Celebrations . . . . .	94,191.34	12,421.35
Public Ways, Construction of . . . . .	182,607.43	182,607.43
Snow Removal . . . . .	1,649,131.36	291,084.82
Total City Budget Expenditures (Exhibit B-3) . . . . .	<u>\$67,097,821.80</u>	<u>\$34,659,326.77</u>

SCHOOL BUDGET

School Committee:		
Salaries of Officers . . . . .	\$652,335.32	\$652,335.32
Salaries of Supervisors of Attendance . . . . .	118,857.57	118,857.57
Salaries of Instructors . . . . .	14,699,712.69	14,699,576.64
Cafeterias — Salaries, Supplies and Incidentals . . . . .	702,539.93	223,133.65
Salaries of Custodians . . . . .	1,287,792.67	1,284,558.47
Salaries of Medical Aides . . . . .	30,034.96	30,034.96
Fuel and Light . . . . .	750,623.58	
Supplies and Incidentals . . . . .	985,943.31	
Pensions to Veterans . . . . .	72,106.26	
Pension to Janitress — Matron . . . . .	502.00	
Americanization . . . . .	22,334.65	21,387.48
Vocational Guidance . . . . .	59,023.06	58,043.74

\* See Exhibit B-7.

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$330,089.47	\$219,383.98	\$213,268.30	\$39,029.79	\$890,587.56	
294,566.60	26,121.16	51,861.13	3,683.94	37,265.84	
38,496.97					
1,150.60	16.33	1,474.46	46.30		
11,562.42					
5,261.00					
8,393.40					
87,528.48	6,818.37	66,251.58	683.59	12,530,998.79	
8,513.33	1,195.59	10,917.60	80.78		
4,070.91	1,656.37	12,921.53	76.62		
85.13	4.12	781.20			
43,944.05	2,597.42	8,485.05	28,806.29	8,215.60	
132,742.44					
27,439.53	1,991.76	40,664.44	3,894.59	12,240.35	
55,433.50					
1,106,693.95		117.28			
21,591.86	8,034.55	40,625.94	109,940.88	38,935.42	
320,511.58		162.75	26,526.64		
2,381,381.76	13,468.14	50,801.92	39,977.00	54,119.65	
138,458.84	4,938.28	33,430.27	10,329.48	17,759.34	
47,232.80					
72.80	2,530.40	689.28			
17,159.83	761.55	7,204.68			
250.00		422.75			
	21.00	72.85			
2,103.39	338.28	4,222.91	63.32	3,594.50	
3,619.82	191.84	3,248.32	5.28	3,500.00	
26,012.51	1,170.52	10,641.43			
2,254.09	314.83	2,214.16	53.29	1,250.00	
9,250.00	5,396.97				
233,146.94	1,958.40	6,972.51		226,413.14	
5,137.50		18,612.27			
56.20		112.00			
52,859.36	30.90	28,879.73			
1,317,903.71	3,468.80	31,077.75	5,596.28		
<u>\$9,853,754.41</u>	<u>\$1,353,665.96</u>	<u>\$4,413,682.67</u>	<u>\$600,367.80</u>	<u>\$16,196,329.81</u>	<u>\$20,694.38</u>
				\$136.05	
\$10,728.14	\$10,582.91	\$457,428.65		666.58	
				3,234.20	
219,340.20		527,158.25	\$4,125.13		
300,004.94	192,666.77	323,600.85	168,476.65	1,194.10	
				72,106.26	
				502.00	
535.00		412.17			
		979.32			

**SCHEDULE B-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF EXPENDITURES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
School Committee:		
Physical Education . . . . .	\$417,994.30	\$310,315.63
School Physicians and Nurses . . . . .	307,923.54	305,373.54
Extended Use of the Public Schools . . . . .	104,509.05	91,530.17
Pensions to Teachers . . . . .	338,449.71	
Department of School Buildings:		
Alterations, Repairs, Furniture and Fixtures:		
Administration Expenses — Salaries . . . . .	243,364.83	243,364.83
Administration Expenses — Office Expenses . . . . .	21,145.05	
Alterations, Furniture and Equipment for Special Educational Needs . . . . .	67,649.38	
General Alterations and Repairs . . . . .	1,227,357.71	
Land and Buildings for Schools:		
Rent of Hired Accommodations . . . . .	3,769.50	
<b>Total School Budget Expenditures (Exhibit B-3) . . . . .</b>	<b>\$22,113,969.07</b>	<b>\$18,038,512.00</b>
<b>COUNTY BUDGET</b>		
County Court House (Custodian) . . . . .	\$477,326.22	\$330,981.41
County Buildings . . . . .	131,090.79	86,464.36
Mortuary Building, North Grove Street — Alterations, Repairs, etc., . . . . .	4,894.88	
Jail . . . . .	303,869.07	205,250.15
Jail Improvements . . . . .	2,421.50	
Supreme Judicial Court . . . . .	61,707.44	55,175.02
Superior Court:		
Civil Session, General Expenses . . . . .	461,002.94	284,917.10
Civil Session, Clerk's Office . . . . .	251,617.25	237,397.47
Criminal Session . . . . .	575,600.28	375,713.43
Probate Court . . . . .	42,987.61	12,758.32
Municipal Court, City of Boston . . . . .	612,235.54	552,233.12
District Courts:		
Brighton . . . . .	36,251.01	30,370.98
Charlestown . . . . .	44,723.29	38,478.78
Chelsea . . . . .	49,623.28	44,431.51
Dorchester . . . . .	62,576.99	54,515.58
East Boston . . . . .	43,610.07	36,868.74
Roxbury . . . . .	154,714.98	131,507.76
South Boston . . . . .	48,760.43	44,207.73
West Roxbury . . . . .	54,643.07	45,135.28
Boston Juvenile Court . . . . .	46,034.74	41,044.56
Registry of Deeds . . . . .	303,179.91	277,048.01
Index Commissioners . . . . .	30,796.12	29,843.00
Insanity Cases . . . . .	46,514.35	
Medical Examiner Service:		
Northern Division . . . . .	30,881.91	27,557.29
Southern Division . . . . .	22,574.20	17,584.49
Associate Medical Examiner Service:		
Northern Division . . . . .	4,330.41	3,249.96
Southern Division . . . . .	3,644.96	2,984.96
Miscellaneous Expenses:		
Auditing Department . . . . .	26,049.33	25,305.65
Budget Department . . . . .	18,290.47	17,882.90
Collecting Department . . . . .	899.96	899.96
Sheriff . . . . .	5,078.84	4,475.04
Treasury Department . . . . .	5,764.96	5,764.96
Social Law Library . . . . .	1,000.00	

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$40,865.01	\$52,302.26	\$14,511.40			
2,550.00					
3,295.29		9,683.59			
				\$338,449.71	
10,395.95		10,749.10			
57,684.51	9,964.87				
1,176,629.47	50,728.24				
3,769.50					
<hr/> \$1,825,798.01	<hr/> \$316,245.05	<hr/> \$1,344,523.33	<hr/> \$172,601.78	<hr/> \$416,288.90	
\$78,082.83	\$12,180.10	\$48,989.42	\$6,217.66	\$874.80	
33,312.86	4,194.25	6,676.00	443.32		
4,894.88					
17,877.97	7,781.65	60,390.87	6,458.00	6,110.43	
2,421.50					
5,706.59	167.00	658.83			
167,441.12	3,032.28	4,120.77		1,491.67	
3,918.92	1,132.37	9,168.49			
176,156.32	1,386.95	17,439.08		4,904.50	
13,472.99	1,143.70	15,612.60			
11,960.29	5,040.87	20,438.60		22,562.66	
1,453.75	263.90	2,122.34		2,040.04	
2,388.71	410.32	2,105.14		1,340.34	
2,310.43	368.48	2,492.96	19.90		
2,627.51	190.00	2,108.66		3,135.24	
2,181.96	315.10	2,494.31		1,749.96	
9,971.34	773.20	4,781.28		7,681.40	
2,416.73	402.25	1,733.72			
1,961.21	36.25	1,760.41		5,749.92	
3,637.17	363.83	989.18			
5,304.30	3,868.25	15,859.31		1,100.04	
362.50		590.62			
46,415.61		98.74			
2,283.90	420.39	609.83		10.50	
4,092.64	196.15	700.92			
1,023.50		56.95			
625.00		35.00			
398.94	28.00	316.74			
	42.00	365.57			
475.00		128.80			
1,000.00					

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Penal Institutions Department:		
Central Office . . . . .	\$54,972.19	\$53,124.97
House of Correction . . . . .	695,936.37	310,132.05
House of Correction, Special Improvements and Repairs . . . . .	46,875.97	
Special Items:		
Contingent Fund . . . . .	9,386.60	
Total County Budget Expenditures (Exhibit B-3) . . . . .	<u>\$4,771,867.93</u>	<u>\$3,383,304.54</u>

DEBT REQUIREMENTS

Redemption of Funded Debt:	
City Loans, Serial . . . . .	\$7,660,500.00
County Loans, Serial . . . . .	129,000.00
City Loans, Sinking Fund . . . . .	2,345,900.00
Rapid Transit . . . . .	6,000.00
Redemption of Floating Debt:	
Temporary Loans Borrowed in 1947 . . . . .	4,000,000.00
Temporary Loans Borrowed in 1948 . . . . .	40,000,000.00
Interest Payments:	
City Debt . . . . .	878,982.75
Refunded Interest . . . . .	448,647.42
Temporary Loans . . . . .	249,947.26
County Debt . . . . .	29,137.50
Hyde Park Street Railway Debt . . . . .	13,317.50
Total Debt Requirements Expenditures (Exhibit B-3) . . . . .	<u>\$55,761,432.43</u>

PENSION ACCUMULATION FUND

Tax Levy Appropriation . . . . .	\$1,838,083.00
Teachers' Pensions from Commonwealth . . . . .	344,073.08
Total Expenditures (Exhibit B-3) . . . . .	<u>\$2,182,156.08</u>

STATE TAX AND ASSESSMENTS

Auditing Municipal Accounts . . . . .	\$24,114.21
Smoke Inspection . . . . .	19,187.69
Charles River Bridge . . . . .	7,454.54
State Examination of Retirement System . . . . .	3,284.62
Expenses Dividing Counties into Representative Districts . . . . .	432.69
Total Expenditures (Exhibit B-3) . . . . .	<u>\$54,473.75</u>

METROPOLITAN DISTRICT ASSESSMENTS

Metropolitan Parks . . . . .	\$414,845.07
Metropolitan Sewers (North) . . . . .	127,368.52
Metropolitan Sewers (South) . . . . .	248,748.98
Charles River Basin . . . . .	151,218.31
Boston Metropolitan District . . . . .	3,330.59
Total Expenditures (Exhibit B-3) . . . . .	<u>\$945,511.47</u>

METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS

Metropolitan Transit Authority Deficits (Exhibit B-3), State Assessment, . . . . .	<u>\$459,916.61</u>
Boston Elevated Railway Legal Expenses, (Exhibit B-3), State Assessment, . . . . .	<u>\$2,993.17</u>
Boylston Street Subway, Acts of 1930, Rental Deficit (Exhibit B-3), State Assessment . . . . .	<u>\$225,570.24</u>

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SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$799.89	\$213.41	\$833.92			
31,492.72	31,498.14	286,849.46	\$21,972.96	\$13,991.04	
46,875.97					
9,386.60					
<hr/>					
\$694,731.65	\$75,448.84	\$510,528.52	\$35,111.84	\$72,742.54	
<hr/>					

\$344,073.08

**SCHEDULE B-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF EXPENDITURES**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>REFUNDS</b>		
City Activities:		
Mayor's Office, State's Share of Sunday Licenses . . . . .	\$39,780.00	
Health Department, Licenses . . . . .	8,000.00	
Street Laying-Out Permits . . . . .	932.23	
Ashes and Garbage Tickets . . . . .	670.15	
Building Department, Permits . . . . .	664.00	
Board of Real Estate Commissioners, Forfeited Deposit . . . . .	500.00	
Liquor Licenses . . . . .	200.00	
General Revenue Discount . . . . .	124.21	
Mayor's Office, Licenses . . . . .	46.00	
Board of Real Estate Commissioners, Rent . . . . .	35.00	
Police Department, Licenses . . . . .	16.00	
Licensing Board, License . . . . .	10.00	
Contingent Fund, Receipt . . . . .	7.50	
Ferry Service Tolls . . . . .	3.08	
Dog License . . . . .	2.00	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$50,990.17</u>	
County Activities:		
Refunded Bail . . . . .	\$5,000.00	
Refunded Fine Paid to Complainant . . . . .	41.10	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$5,041.10</u>	
Taxes:		
Real and Personal Property . . . . .	\$6,949,422.88	
Motor Vehicle Excise . . . . .	4,963.49	
Refunded Tax Titles, General Revenue . . . . .	1,287.19	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$6,955,673.56</u>	
<b>MISCELLANEOUS</b>		
Overlay Deficits . . . . .	\$7,571,547.58	
Damages by Dogs . . . . .	11,708.06	
Premiums on Permanent Loans . . . . .	5,923.53	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$7,589,179.17</u>	



SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual  
Services

Equipment

Supplies

Materials

Special  
Items

Incidentals

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Cash Receipts and Disbursements**  
**Fiscal Year Ended December 31, 1948**

Cash Balance, January 1, 1948 (Exhibit A-2, Columns 2-3-4)	\$2,739,427.74
Transfer from Water Surplus for Debt Redemption	1,456,238.67
Transfers from Special Revenue Funds	154,397.49

**RECEIPTS**

**Taxes:**

Levy of 1948	\$77,619,152.61	
Levies of prior years	6,602,763.08	
Tax Titles and Possessions	592,634.72	
	<hr/>	\$84,814,550.41

**Departmental Receipts:**

City of Boston	\$12,249,031.20	
County of Suffolk	550,747.08	
Schools	1,833,315.05	
	<hr/>	14,633,093.33

**Distributions by Commonwealth:**

Income Tax	\$5,126,801.21	
Corporation Tax	4,569,815.96	
Pensions to Teachers	612,255.52	
Reimbursement in Lieu of Taxes	73,844.38	
Boxing Commission	9,027.20	
Meal Tax	275,124.80	
Court House Maintenance	99,975.34	
	<hr/>	10,766,844.41

**Loans:**

Anticipation of Revenue	\$50,000,000.00	
Municipal Relief Loan	1,350,000.00	
	<hr/>	51,350,000.00

**Miscellaneous:**

Sinking Funds Commission for Redemption of Debt,	\$2,435,213.78	
State-Boston Retirement System Pension Fund	360,000.00	
Premium on Permanent Loans	148,065.20	
Accrued Interest	12,060.28	
	<hr/>	2,955,339.26

	<hr/>	164,519,827.41
<b>Total Receipts</b>		<hr/> <b>\$168,869,891.31</b>

**DISBURSEMENTS**

**Maintenance and Operation of Regular Departmental Activities:**

Personal Service	\$56,081,143.31	
Contractual Services	12,374,284.07	
Equipment	1,745,359.85	
Supplies	6,268,734.52	
Materials	808,081.42	
Incidentals	20,694.38	
	<hr/>	\$77,298,297.55

SCHEDULE B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS  
CASH RECEIPTS AND DISBURSEMENTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

Special Departmental Charges:

Care of Dependents . . . . .	\$2,033,175.26	
Old Age Assistance . . . . .	7,452,079.16	
Aid to Dependent Children . . . . .	3,045,000.00	
Non-contributory Pensions and Annuities . . . . .	2,257,639.35	
State and Military Aid . . . . .	783,317.02	
Workmen's Compensation . . . . .	64,399.30	
State Grant — Pensions to Teachers . . . . .	612,255.52	
Military and Armory . . . . .	30,933.25	
Payment of Claims . . . . .	189,342.22	
Reimbursement to Employees for Damage Awards . . . . .	36,519.92	
State-Boston Retirement System Pension Fund . . . . .	420,664.80	
Eastern Avenue Wharf, Docking Facilities . . . . .	75,000.00	
Park, Brighton District . . . . .	25,760.00	
Miscellaneous . . . . .	3,348.53	
		\$17,029,434.33

Debt Requirements:

Redemption of funded debt . . . . .	\$10,141,400.00	
Redemption of floating debt . . . . .	44,000,000.00	
Interest . . . . .	1,620,032.43	
		55,761,432.43

Pension Accumulation Fund . . . . .		1,838,083.00
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State Charges:

State Tax and Assessments . . . . .	\$54,473.75	
Metropolitan District Assessments . . . . .	945,511.47	
		999,985.22

Metropolitan Transit Authority Deficits . . . . .		688,480.02
Refunds . . . . .		7,011,704.83
Premiums on Permanent Loans . . . . .		5,923.53
Damages by Dogs . . . . .		11,708.06

Transfers:

To Special Revenue Funds . . . . .	\$22,348.85	
To Capital Improvement Funds . . . . .	58,655.64	
		81,004.49

Total Disbursements . . . . .		\$160,726,053.46
Cash Balance, December 31, 1948 (Exhibit A-2, Columns 2-3-4) . . . . .		\$8,143,837.85

**SCHEDULE B-4**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Property and Poll Tax Accounts**  
**Fiscal Year Ended December 31, 1948**

**DEBITS**

YEAR OF LEVY	Balances From 1947	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1940 and Prior, . . .	\$1,528,750.93		\$7,553.54		\$5,137.30
1941 . . . . .	575,584.74		91.08		5,198.80
1942 . . . . .	589,935.67		123.00		147,202.30
1943 . . . . .	525,982.24		348.50		268,177.90
1944 . . . . .	571,146.77		607.23	\$1,596.00	411,587.29
1945 . . . . .	585,360.78		16,524.00	297.50	743,778.74
1946 . . . . .	891,643.38		6,403.40	84.00	993,318.85
1947 . . . . .	5,312,033.63		1,164.85	93.00	1,645,500.24
1948 . . . . .		\$85,012,941.66			1,086,713.07
Totals . . . . .	\$10,580,438.14	\$85,012,941.66	\$32,815.60	\$2,070.50	\$5,306,614.49

SCHEDULE B-4  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS  
FISCAL YEAR ENDED DECEMBER 31, 1948

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1949
\$4.00	\$456,886.50	\$276.08	\$568,091.67		\$516,191.52
	234,568.55	269.28	5,507.68		340,529.11
	261,734.47	278.80	148,010.00	\$166.50	327,071.20
	270,825.78	278.80	269,621.10	576.00	253,206.96
	295,912.80	410.97	463,342.93	228.60	225,041.99
	321,694.15	437.75	798,491.95	1,379.50	223,957.67
	512,130.40	120,880.04	1,083,046.00	3,158.83	172,234.36
	3,521,084.66	376,359.45	2,253,065.67	3,522.45	804,759.49
	76,881,391.65		2,692,419.12		6,525,843.96
\$4.00	\$82,756,228.96	\$499,191.17	\$8,281,596.12	\$9,031.88	\$9,388,836.26

**SCHEDULE B-5**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Changes in Surplus Account**  
**Fiscal Year Ended December 31, 1948**

Surplus as of December 31, 1947 . . . . . \$12,669,866.39

Additions:

Excess Receipts over Estimates (Exhibit B-2):

Departmental Revenues — City . . . . .	\$993,748.70	
Departmental Revenues — County . . . . .	67,489.39	
School Committee . . . . .	69,299.84	
Motor Vehicle Excise Taxes . . . . .	428,816.38	
Excise Tax on Foreign Ships . . . . .	333.33	
Boston Housing Authority . . . . .	33,469.78	
State Boxing Commission . . . . .	9,027.20	
Corporation Tax . . . . .	48,726.27	
Reimbursement for Loss of Taxes on State-owned Lands . . . . .	3,569.05	
Taxes — Chapter 59, Section 5A . . . . .	2,259.30	
		\$1,656,739.24

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments . . . . .	\$870,607.83	
County Departments . . . . .	65,182.40	
Debt Requirements . . . . .	40,423.87	
Miscellaneous . . . . .	6,301.59	
		982,515.69
Tax Titles, General Revenue — Receipts . . . . .		324,779.72
Tax Possessions — Receipts . . . . .		267,855.00
Reinstated Taxes (Schedule B-4) . . . . .		32,815.60
Tax Title Abatements Charged to Overlays (Schedule C-3) . . . . .		115,466.10

Transfers from:

Equipment Replacement Reserve . . . . .	222.77
Typewriter Replacement Reserve . . . . .	41.73

Motor Vehicle Excise Tax Refunds charged to Estimated Receipts in Prior Years . . . . .	1,128.14
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Supplementary Assessments:

Commonwealth of Massachusetts . . . . .	\$16,223.45	
Town of Brookline . . . . .	90.78	
Real, personal and poll taxes . . . . .	18,046.06	
		34,360.29
		3,415,924.28
		\$16,085,790.67

Decreases:

Deficits in Estimated Receipts (Exhibit B-2):

Courthouse Maintenance . . . . .	\$25,024.66	
Income Tax . . . . .	135,127.16	
Meal Tax (Old Age Assistance) . . . . .	142.27	
Gas and Electric Franchise . . . . .	61.19	
		\$160,355.28

Excess School Receipts Reserved for Appropriation in  
1949 (Chapter 206, Acts of 1919) (Exhibit B-2) . . . . .

1949 (Chapter 206, Acts of 1919) (Exhibit B-2) . . . . .	\$69,299.84	
Taxes Transferred to Tax Titles (Schedule B-4) . . . . .	499,191.17	
Appropriation from Surplus for Overlay Deficits . . . . .	5,000,000.00	
Tax Titles, General Revenue — Refunds . . . . .	1,287.19	
Miscellaneous Debit Adjustments . . . . .	15,037.70	
		5,584,815.90
		5,745,171.18

Surplus as of December 31, 1948 . . . . .	\$10,340,619.49
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**SCHEDULE B-6**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1948**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Sept. 21, 1948	.....	Building Department.....	Assessing Department.....	\$15,600.00	
Nov. 24, 1948	.....	Reserve Fund.....	Assessing Department.....	14,992.33	\$30,592.33
Dec. 22, 1948	.....	Reserve Fund.....	State-Boston Retirement System Expense Fund.....		2,600.00
	Dec. 31, 1948	Hospital Department.....	Boston Traffic Commission.....		1,000.00
Oct. 18, 1948*	.....	Reserve Fund.....	Boston Housing Authority—South Boston Project.....	\$96,132.00	
Nov. 10, 1948	.....	Reserve Fund.....	Boston Housing Authority—South Boston Project.....	84,554.92	180,686.92
Nov. 10, 1948	.....	Finance Commission.....	City Clerk Department.....	\$385.00	
	Dec. 31, 1948	Hospital Department.....	City Clerk Department.....	139.80	524.80
July 20, 1948	.....	Reserve Fund.....	City Council.....	\$5,316.74	
Nov. 10, 1948	.....	City Council Proceedings.....	City Council.....	1,000.00	
	Dec. 30, 1948	Reserve Fund.....	City Council.....	300.00	6,616.74
	Dec. 30, 1948	Reserve Fund.....	City Council Proceedings.....		3,700.00
Nov. 10, 1948	.....	Police Department.....	City Documents.....	\$15,000.00	
	Dec. 31, 1948	Hospital Department.....	City Documents.....	5,500.00	20,500.00
Nov. 24, 1948	.....	Board of Real Estate Commissioners	Collecting Department.....		4,000.00
Dec. 14, 1948	.....	Police Department.....	Fire Department.....		105,000.00
Dec. 14, 1948	.....	Police Department.....	Health Department.....	\$16,000.00	
	Dec. 31, 1948	Hospital Department.....	Health Department.....	2,333.92	18,333.92
Dec. 14, 1948	.....	Hospital Department.....	Hospital Department—Sanatorium Division.....		18,100.00
Nov. 10, 1948	.....	Institutions Department:	Institutions Department:		
Nov. 24, 1948	.....	Long Island Hospital.....	Central Office.....	\$1,030.00	
	.....	Long Island Hospital.....	Central Office.....	325.00	1,355.00
Oct. 26, 1948	.....	Long Island Hospital.....	Child Welfare Division.....	\$10,000.00	
	Dec. 30, 1948	Long Island Hospital.....	Child Welfare Division.....	835.00	
	Dec. 31, 1948	Long Island Hospital.....	Child Welfare Division.....	12,000.00	22,835.00
Dec. 22, 1948	.....	Public Works Department—Sanitary Service.....	Law Department.....		1,230.00
	Dec. 31, 1948	Hospital Department.....	Library Department.....		250.00
June 14, 1948	.....	Sales of City Property—General.....	Central Library Building Remodeling.....		39,000.00
Dec. 14, 1948	.....	Building Department.....	Mayor, Office Expenses.....	\$7,500.00	
	Dec. 28, 1948	Hospital Department.....	Mayor, Office Expenses.....	5,000.00	12,500.00
Oct. 19, 1948	.....	Reserve Fund.....	Park Department.....		7,500.00
Sept. 21, 1948	.....	Sales of City Property—General.....	Park Department—Park, Brighton District.....		25,760.00
Nov. 10, 1948	.....	Parking Meter Fees.....	Police Department.....		6,540.90
Sept. 21, 1948	.....	County Buildings.....	Public Buildings Department.....	\$5,000.00	
Nov. 24, 1948	.....	County Buildings.....	Public Buildings Department.....	9,000.00	
Dec. 1, 1948	.....	Board of Real Estate Commissioners	Public Buildings Department.....	178.55	
Dec. 14, 1948	.....	Police Department.....	Public Buildings Department.....	5,000.00	
	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	1,100.00	
	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	4,615.00	
	Dec. 31, 1948	Reserve Fund.....	Public Buildings Department.....	2,500.00	
	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	2,433.40	
	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	684.24	30,511.19
	Dec. 31, 1948	Public Buildings Department:	Oak and Tyler Streets Buildings, Renovate and Remodel.....		895.50
Nov. 24, 1948	.....	Municipal Buildings, Oak and Tyler Streets and J. J. Williams, Alterations, Repairs, etc.....	Market Division.....	\$350.00	
Dec. 22, 1948	.....	Board of Real Estate Commissioners	Market Division.....		243.86
	.....	Public Works Department—Sanitary Service.....	Market Division.....	118.97	712.83
	Dec. 31, 1948	Hospital Department.....			

\* Rescinded by order of the City Council approved by the Mayor, November 10, 1948.

**SCHEDULE B-6**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**TRANSFERS OF APPROPRIATIONS**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
June 29, 1948		Public Welfare Department: Installation of Federal Surplus Commodity Stamp Plan.....	Public Welfare Department: Central Office.....	\$5,026.00	
July 20, 1948		Installation of Federal Surplus Commodity Stamp Plan.....	Central Office.....	569.00	
	Dec. 30, 1948	Wayfarers' Lodge.....	Central Office.....	3,465.00	\$9,060.00
June 29, 1948		Installation of Federal Surplus Commodity Stamp Plan.....	Temporary Home.....	\$4,500.00	
July 20, 1948		Installation of Federal Surplus Commodity Stamp Plan.....	Temporary Home.....	200.00	
Dec. 1, 1948		Central Office.....	Temporary Home.....	2,000.00	
	Dec. 28, 1948	Wayfarers' Lodge.....	Temporary Home.....	390.00	7,090.00
Dec. 1, 1948		Central Office.....	Wayfarers' Lodge.....		1,665.00
	Dec. 31, 1948	Public Works Department: Workmen's Compensation Service, Establishment of.....	Public Works Department: Central Office.....		1,600.00
July 20, 1948		Bridges, Repairs, etc.....	Bridge Service.....	\$15,000.00	
Dec. 7, 1948		Bridges, Repairs, etc.....	Bridge Service.....	2,000.00	17,000.00
	Dec. 31, 1948	Sanitary Service.....	Lighting Service.....		10,680.54
Nov. 10, 1948		Sanitary Service.....	Sidewalks, Construction and Re- construction of.....		15,000.00
Oct. 7, 1948		Sanitary Service.....	Sewer Service.....		17,000.00
Sept. 8, 1948		Auditing Department.....	Sinking Funds Department.....		75.00
	Dec. 31, 1948	Hospital Department.....	Statistics Department.....		69.25
Nov. 10, 1948		Finance Commission.....	Treasury Department.....		1,500.00
Dec. 7, 1948		City Debt Requirements—Interest..	Contingent Fund.....	\$30,000.00	
	Dec. 31, 1948	Hospital Department.....	Contingent Fund.....	97,080.32	127,080.32
Nov. 24, 1948		Public Works Department: Workmen's Compensation Service, Establishment of.....	Conventions and Entertainment of Distinguished Guests.....	\$2,000.00	
	Dec. 28, 1948	Hospital Department.....	Conventions and Entertainment of Distinguished Guests.....	3,000.00	
	Dec. 31, 1948	Hospital Department.....	Conventions and Entertainment of Distinguished Guests.....	1,000.00	6,000.00
	Dec. 31, 1948	Hospital Department.....	Federal Public Health Program....	\$2,277.02	
	Dec. 31, 1948	Hospital Department.....	Federal Public Health Program....	336.80	2,613.82
Sept. 8, 1948		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	\$10,000.00	
Nov. 24, 1948		Public Works Department: Workmen's Compensation Service, Establishment of.....	Public Celebrations.....	2,000.00	
	Dec. 28, 1948	Hospital Department.....	Public Celebrations.....	2,000.00	14,000.00
Nov. 10, 1948		Boston Housing Authority—South Boston Project.....	Reserve Fund.....		96,132.00
			Total — City Budget.....		<u>\$867,311.06</u>
Dec. 31, 1948*		Salaries of Instructors.....	Cafeterias—Salaries, Supplies and Incidentals.....		\$40,000.00
Dec. 31, 1948*		Salaries of Instructors.....	Fuel and Light.....		15,000.00
Dec. 31, 1948*		Salaries of Instructors.....	Supplies and Incidentals.....		20,000.00
Aug. 30, 1948*		Salaries of Instructors.....	Pension to Janitress-Matron.....		70.00
Dec. 6, 1948*		Salaries of Instructors.....	Vocational Guidance.....		3,000.00
Dec. 6, 1948*		Salaries of Instructors.....	School Physicians and Nurses.....		27,000.00
Dec. 6, 1948*		Salaries of Instructors.....	Extended Use of Public Schools...		11,600.00
Dec. 31, 1948*		Department of School Buildings: Administration Expenses—Office Expenses.....	Department of School Buildings: General Alterations and Repairs,	\$3,000.00	

\* School Committee Order.



**SCHEDULE B-6**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**TRANSFERS OF APPROPRIATIONS**  
**FISCAL YEAR ENDED DECEMBER 31, 1948**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
		Alterations, Furniture and Equipment for Special Educational Needs.....	General Alterations and Repairs...	\$5,000.00	\$8,000.00
			Total — School Committee .....		<u>\$124,670.00</u>
Sept. 8, 1948		Public Buildings Department.....	County Buildings.....	\$3,000.00	
Dec. 29, 1948		Public Buildings Department.....	County Buildings.....	435.00	
Dec. 31, 1948		Probate Court.....	County Buildings.....	75.65	
Dec. 31, 1948		Miscellaneous Expenses—Auditing Department.....	County Buildings.....	518.03	\$4,028.68
Nov. 24, 1948		Jail Improvements.....	Jail.....		9,350.10
Mar. 31, 1948		Contingent Fund.....	Supreme Judicial Court.....		1,000.00
Dec. 31, 1948		Penal Institutions Department: House of Correction.....	Superior Court, Civil Session, General Expenses.....		1,724.75
Dec. 31, 1948		Superior Court, Civil Session, General Expenses.....	Superior Court, Civil Session, Clerk's Office.....		177.10
Dec. 1, 1948		Superior Court, Civil Session, General Expenses.....	Superior Court, Criminal Session .....		4,200.00
Dec. 31, 1948		Miscellaneous Expenses—Auditing Department.....	East Boston District Court.....		273.60
Dec. 22, 1948		Miscellaneous Expenses—Auditing Department.....	Municipal Court, South Boston District.....		301.00
Nov. 24, 1948		Supreme Judicial Court.....	Municipal Court, Roxbury District,	\$1,500.00	
Nov. 24, 1948		Superior Court, Civil Session, Clerk's Office.....	Municipal Court, Roxbury District,	1,000.00	2,500.00
Dec. 7, 1948		County Courthouse (Custodian)....	Municipal Court, West Roxbury District.....	\$500.00	
Dec. 31, 1948		Penal Institutions Department: House of Correction.....	Municipal Court, West Roxbury District.....	48.01	548.01
Dec. 31, 1948		Supreme Judicial Court.....	Boston Juvenile Court .....		521.31
Dec. 22, 1948		Miscellaneous Expenses—Budget Department.....	Registry of Deeds .....		544.25
Dec. 31, 1948		Penal Institutions Department: House of Correction.....	Insanity Cases.....		1,406.35
Dec. 1, 1948		Probate Court.....	Medical Examiner Service, Southern Division.....		680.00
July 20, 1948		Contingent Fund.....	Associate Medical Examiner Service, Southern Division.....		840.00
Dec. 31, 1948		Jail.....	Miscellaneous Expenses, Sheriff .....		75.04
Oct. 7, 1948		County Courthouse (Custodian)....	Contingent Fund.....	\$1,500.00	
Oct. 7, 1948		Supreme Judicial Court.....	Contingent Fund.....	1,500.00	
Dec. 1, 1948		Penal Institutions Department: House of Correction.....	Contingent Fund.....	3,000.00	
Dec. 31, 1948		House of Correction.....	Contingent Fund.....	1,726.60	7,726.60
			Total — County Budget.....		<u>\$35,896.79</u>
Mar. 11, 1948*		Water Service Surplus Receipts....	City Loans, Redemption of.....	\$1,456,238.67	
Dec. 31, 1948		Premium on Permanent Loans.....	City Loans, Redemption of.....	142,141.67	
Dec. 31, 1948		Hospital Department.....	City Loans, Redemption of.....	537.83	\$1,598,918.17
			Total — Debt Requirements.....		<u>\$1,598,918.17</u>

\* Chapter 324, Acts of 1914, Section 1.

SCHEDULE B-6  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
TRANSFERS OF APPROPRIATIONS  
FISCAL YEAR ENDED DECEMBER 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1947	School Committee Receipts..... Exhibit C-2:	Damages by Dogs, etc..... Exhibit B-3:		\$11,708.06
		Election Department, Suspense Account.....	Election Department, Suspense Account.....		189.00
		Tuberculosis Control (Hospital Department).....	Tuberculosis Control (Hospital Department).....		592.95
		Unliquidated Reserve — 1944 — City.....	Unliquidated Reserve — 1944 — City.....		5,272.18
		Unliquidated Reserve — 1944 — County.....	Unliquidated Reserve — 1944 — County.....		247.46
			Total — Miscellaneous.....		<u>\$18,009.65</u>

**SCHEDULE B-7**  
**City of Boston and County of Suffolk**

**GENERAL REVENUE FUNDS**

**Contingent Fund Expenditures**  
**Fiscal Year Ended December 31, 1948**

Payment of Claims . . . . .		\$189,342.22
Resulting from Executions of Court . . . . .	\$164,534.43	
Based on City Council Orders . . . . .	24,807.79	
Expert Testimony in tax appeal cases before Board of Appeal . . . . .		67,283.24
Administrative expenditures authorized under City Council Orders . . . . .		46,545.44
Federal Bond Allotment Plan . . . . .	\$33,026.51	
Care and Registration of Veterans' Graves . . . . .	11,073.49	
Board of Zoning Adjustment . . . . .	1,167.84	
Temporary War Memorial . . . . .	460.18	
Rent and Housing Committee . . . . .	370.57	
Abatement of Health Nuisances . . . . .	369.50	
Preservation and Care of Old Records . . . . .	59.50	
Rededication Week . . . . .	17.85	
Middlesex County Training School . . . . .		45,331.75
Reimbursements to Employees for Damage Awards . . . . .		36,519.92
Resulting from Executions of Court . . . . .	\$25,846.38	
Based on City Council Orders . . . . .	10,673.54	
Legal Expenses of Experts retained by Law Department . . . . .		35,559.77
Examination of Tax Titles . . . . .		33,769.25
Examinations by and Testimony of Physicians . . . . .		12,506.96
Land Court Recording Fees . . . . .		11,059.29
Photographic Services . . . . .		6,482.50
Witness Fees . . . . .		6,261.60
Printing of Briefs . . . . .		5,189.63
Reimbursement to Plaintiffs in Boston Common Case . . . . .		4,914.27
Advertising Elections . . . . .		1,896.56
Constable Services . . . . .		1,746.54
Services of Bond Counsel . . . . .		1,325.00
Travel Expenses in connection with hearings outside city . . . . .		1,123.83
Recording Deeds . . . . .		1,002.20
Workmen's Compensation Agent . . . . .		900.00
Pension Payment . . . . .		500.00
Index Bureau . . . . .		450.00
Telephone Charges . . . . .		250.50
Miscellaneous . . . . .		585.42
<b>Total Expenditures . . . . .</b>		<b>\$510,545.89</b>



**SECTION C**  
**SPECIAL REVENUE FUNDS**

**EXHIBIT C-1**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Balance Sheet**  
**December 31, 1948**

ASSETS

Cash in Treasury . . . . .			\$5,627,330.53
Accounts Receivable:			
Tax Titles — Taxes and Assessments . . . . .	\$1,829,104.66		
Tax Titles — on Water Rates . . . . .	111,589.32		
Tax Possessions . . . . .	1,751,236.31		
			<hr/>
			3,691,930.29
Departmental Commitments:			
Printing Department . . . . .	\$72,509.54		
City Record . . . . .	4,123.25		
House of Correction, Industries . . . . .	11,666.06		
Sumner Traffic Tunnel, Tolls . . . . .	.20		
			<hr/>
			88,299.05
Water Rates and Services . . . . .	\$1,146,753.06		
Water Added to Taxes — 1948 and Prior . . . . .	217,049.16		
			<hr/>
			1,363,802.22
Total . . . . .			<hr/>
			<u>\$10,771,362.09</u>

EXHIBIT C-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
BALANCE SHEET  
DECEMBER 31, 1948  
LIABILITIES AND RESERVES

Appropriation Balances:	
Rapid Transit Interest and Sinking Funds . . . . .	\$264,461.71
Federal Hospital Grants . . . . .	60,427.25
Federal Health Grants . . . . .	27,482.23
Water Service . . . . .	93,811.05
House of Correction, Industries . . . . .	3,642.13
Federal Welfare Grants . . . . .	180,249.24
Sumner Traffic Tunnel . . . . .	4,298.18
Traffic Tunnel, Debt Requirements, Interest . . . . .	1,278.75
Parking Facilities Fund . . . . .	98,786.28
Traffic Tunnel Plans, Chapter 567, Acts of 1946 . . . . .	10,168.89
	<hr/>
	\$744,605.71
Warrants Payable:	
General Revenue . . . . .	2,550,233.08
Debt Due and Unpaid . . . . .	
Sumner Traffic Tunnel Excess Receipts . . . . .	66,000.00
	68,597.04
Reserved Accounts:	
Withholding Tax Deductions . . . . .	\$541,780.61
Pay Roll Deductions — Federal Savings Bonds . . . . .	104,725.84
Unliquidated Reserve — 1948 and prior . . . . .	276,056.66
Duplicates and Overpayments . . . . .	110,263.57
Sales of City Property:	
General . . . . .	\$56,848.38
Schools . . . . .	103,198.42
Water . . . . .	17,200.00
	<hr/>
	177,246.80
Pay Roll Tailings . . . . .	48,442.39
Street Openings Account . . . . .	32,145.70
Water Division Deposit Account . . . . .	32,366.00
Park Department, Suspense Account . . . . .	4,553.71
Interest Tailings . . . . .	3,463.75
Tax Titles to be Refunded . . . . .	1,771.28
Tellers' Adjustment Account . . . . .	1,718.01
Unclaimed Money . . . . .	2,056.63
Collecting Department, Suspense Account . . . . .	693.73
Special Guarantee Deposit Account . . . . .	1,600.00
Blue Cross Deductions . . . . .	27,626.75
Fire Department Credit Union . . . . .	7,515.40
	<hr/>
	1,374,026.83
Revenues Available When Collected:	
Accounts Receivable . . . . .	\$3,690,159.01
Water . . . . .	1,363,802.22
Departmental Commitments . . . . .	88,299.05
	<hr/>
	5,142,260.28
Surplus — Available for Appropriation:	
Water Service . . . . .	825,639.15
	<hr/>
Total . . . . .	<u><u>\$10,771,362.09</u></u>

**EXHIBIT C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Summary of Credits, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1948**

DEPARTMENT OR ACTIVITY	Balances From 1947	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1948	To	From
INCOME DEPARTMENTS				
City Record, Publication of . . . . .		\$23,335.69	\$18,994.03	
Printing Department . . . . .		727,150.61	3,354.82	
Sumner Traffic Tunnel . . . . .	\$76,668.74	1,776,655.00		
Maintenance and Operation . . . . .	\$428,733.58			
Interest . . . . .	836,876.25			
Excess Receipts to Board of Sink- ing Fund Commissioners . . . . .	514,818.69			
Water Service . . . . .	1,502,883.32	4,781,873.18		\$1,456,238.67
Auditing Department . . . . .	\$800.00			
Collecting Department . . . . .	198,090.02			
Public Works Department . . . . .	1,987,232.46			
Serial Loans . . . . .	36,000.00			
Interest . . . . .	7,737.50			
Metropolitan District Assess- ment . . . . .	1,678,390.60			
Refunded Water Rates . . . . .	817.05			
Sales of Water Property . . . . .	9,200.00	8,000.00		
Penal Institutions Department:				
Industries — General . . . . .	11,492.88	42,071.22		
Totals — Income Departments . . . . .	\$1,600,244.94	\$7,359,085.70	\$22,348.85	\$1,456,238.67
DEBT REQUIREMENTS				
Rapid Transit Interest and Sinking Fund . . . . .	\$807,583.62	\$2,190,383.74		
Traffic Tunnel Retirement Loan — Interest . . . . .	1,270.00	280,787.50		
Totals — Debt Requirements . . . . .	\$808,853.62	\$2,471,171.24		
FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children . . . . .	\$326.32	\$1,027,605.81		
Aid to Dependent Children, Administration Expenses . . . . .	32,346.45	99,865.12		
Old Age Assistance . . . . .	1,713.63	4,655,481.49		
Old Age Assistance, Administration Expenses	8,931.36	470,190.83		
Health Department:				
Health Education, No. 7 . . . . .	1,341.84	1,525.00		
Social Disease Control, No. 7 . . . . .	843.98	1,900.00		
Tuberculosis Control, No. 1 . . . . .	675.00			
Tuberculosis Control, No. 2 . . . . .	24,736.79			
Tuberculosis Control, No. 3 . . . . .	11,020.17			
Tuberculosis Control, No. 4 . . . . .	9,257.06	14,650.00		
Hospital Department:				
Cadet Nursing Program . . . . .	25,159.59			
Surgical Building, Plans . . . . .	55,000.00			
Nurses' Home, Plans . . . . .	3,136.23	12,500.00		
Tuberculosis Control . . . . .	2,595.79	8,162.32		\$592.95
Veterans' Training . . . . .	1,310.05	36,039.50		



EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Uncnumbered
\$42,329.72	\$39,251.39	\$3,078.33	\$42,329.72		
730,505.43	719,678.51	10,826.92	730,505.43		
1,853,323.74	1,777,636.72	2,791.80	1,780,428.52	\$4,298.18	\$68,597.04
4,828,517.83	3,787,324.96	121,742.67	3,909,067.63	93,811.05	825,639.15
17,200.00				17,200.00	
53,564.10	45,600.40	4,321.57	49,921.97	3,642.13	
\$7,525,440.82	\$6,369,491.98	\$142,761.29	\$6,512,253.27	\$118,951.36	\$894,236.19
\$2,997,967.36	\$2,733,505.65		\$2,733,505.65	\$264,461.71	
282,057.50	280,778.75		280,778.75	1,278.75	
\$3,280,024.86	\$3,014,284.40		\$3,014,284.40	\$265,740.46	
\$1,027,932.13	\$1,027,932.13		\$1,027,932.13		
132,211.57	83,972.19	\$83.82	84,056.01	\$48,155.56	
4,657,195.12	4,656,000.00		4,656,000.00	1,195.12	
479,122.19	341,418.17	6,805.46	348,223.63	130,898.56	
2,866.84	2,866.84		2,866.84		
2,743.98	2,743.98		2,743.98		
675.00	675.00		675.00		
24,736.79	146.79		146.79	24,590.00	
11,020.17	11,020.17		11,020.17		
23,907.06	21,014.83		21,014.83	2,892.23	
25,159.59	15,711.94	984.28	16,696.22	8,463.37	
55,000.00	24,000.00		24,000.00	31,000.00	
15,636.23	7,000.00		7,000.00	8,636.23	
10,165.16	8,204.00		8,204.00	1,961.16	
37,349.55	26,451.37	531.69	26,983.06	10,366.49	

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Balances From 1947	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1948	To	From
Long Island Hospital:				
Chronic Hospital Plans . . . . .	\$2,220.00	\$19,700.00		
Tuberculosis Control . . . . .	100.00			
Totals — Federal Grants . . . . .	<u>\$180,714.26</u>	<u>\$6,347,620.07</u>		<u>\$592.95</u>
MISCELLANEOUS				
Betterments . . . . .		\$89,613.04		
Blue Cross Deductions . . . . .	\$11,808.87	368,577.77		
Collecting Department, Suspense Account . . . . .	550.62	154.90		
Debt Drawn for and Unpaid . . . . .	37,000.00		\$65,000.00	
Duplicates and Overpayments . . . . .	124,650.19	46,760.23		
Election Department — Suspense Account . . . . .		1,021.19		\$189.00
Equipment Replacement Reserve . . . . .	297.70			41.73
Fire Department Credit Union Deductions . . . . .		59,181.40		
Foreclosed Real Estate, Emergency Reconstruc- tion . . . . .	611.42			611.42
Interest Tailings . . . . .	3,303.75	386.25		
Park Department, Suspense Account . . . . .	4,553.71			
Parking Facilities Fund . . . . .	9,313.55	89,472.73		
Parking Meter Fees . . . . .		167,552.77		83,071.40
Pay Roll Deductions for Purchase of Bonds . . . . .	148,016.04	545,564.05		
Pay Roll Tailings . . . . .	42,857.59	6,975.72		
Sales of City Property — General . . . . .	204,364.33	83,901.00	1,343.05	232,760.00
Sales of City Property — Schools . . . . .	95,713.32	7,800.00		
Special Guarantee Deposit Account . . . . .	1,600.00			
Street Openings Account . . . . .	24,325.70	11,020.00		
Tellers' Adjustment Account . . . . .	537.43	1,761.32		
Traffic Tunnel Plans, Chapter 567, Acts of 1946 . . . . .	266.70	100,388.39		
Typewriter Replacement Reserve . . . . .	207.77	15.00		222.77
Unclaimed Money . . . . .	1,933.18	123.35		
Unliquidated Reserve — City — 1944 . . . . .	5,472.18			5,472.18
Unliquidated Reserve — City — 1945 . . . . .	12,762.87			
Unliquidated Reserve — City — 1946 . . . . .	21,526.79			
Unliquidated Reserve — City — 1947 . . . . .	271,535.12			
Unliquidated Reserve — City — 1948 . . . . .		199,031.70		
Unliquidated Reserve — County — 1944 . . . . .	247.46		200.00	247.46
Unliquidated Reserve — County — 1945 . . . . .	401.57			
Unliquidated Reserve — County — 1946 . . . . .	289.50			
Unliquidated Reserve — County — 1947 . . . . .	5,702.38			
Unliquidated Reserve — County — 1948 . . . . .		3,720.88		
Warrants Payable . . . . .	2,147,753.56	2,550,233.08		
Water Division, Deposit Account . . . . .	38,251.00	92,428.50		
Withholding Tax Deductions . . . . .	585,461.94	4,824,486.54		
Totals — Miscellaneous . . . . .	<u>\$3,801,316.24</u>	<u>\$9,250,169.81</u>	<u>\$66,543.05</u>	<u>\$322,615.96</u>

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$21,920.00 100.00	\$21,920.00 100.00		\$21,920.00 100.00		
\$6,527,741.38	\$6,251,177.41	\$8,405.25	\$6,259,582.66	\$268,158.72	
\$89,613.04 380,386.64 705.52 102,000.00 171,410.42 832.19 255.97 59,181.40	\$89,613.04 352,759.89 11.79 36,000.00 61,146.85 832.19 255.97 51,666.00		\$89,613.04 352,759.89 11.79 36,000.00 61,146.85 832.19 255.97 51,666.00	\$27,626.75 693.73 66,000.00 110,263.57	
3,690.00 4,553.71 98,786.28 84,481.37 693,580.09 49,833.31 56,848.38 103,513.32 1,600.00 35,345.70 2,298.75 100,655.09	226.25   63,645.27 588,854.25 1,390.92 314.90  3,200.00 580.74 90,406.20	\$20,836.10	226.25   84,481.37 588,854.25 1,390.92 314.90  3,200.00 580.74 90,486.20	3,463.75 4,553.71 98,786.28 104,725.84 48,442.39 56,848.38 103,198.42 1,600.00 32,145.70 1,718.01 10,168.89	
2,056.53		80.00		7,515.40	
12,762.87 21,526.79 271,535.12 199,031.70 200.00 401.57 289.50 5,702.38 3,720.88 4,697,986.64 130,679.50 5,409,948.48	377.68 7,669.04 224,763.13  200.00 125.00 50.00 5,326.04  2,147,753.56 98,313.50 4,868,167.87	8.10 595.16	377.68 7,677.14 225,358.29  200.00 125.00 50.00 5,326.04  2,147,753.56 98,313.50 4,868,167.87	2,056.53   12,385.19 13,849.65 46,176.83 199,031.70 276.57 239.50 376.34 3,720.88 2,550,233.08 32,366.00 541,780.61	
\$12,795,413.14	\$8,693,650.08	\$21,519.36	\$8,715,169.44	\$4,080,243.70	

**SCHEDULE C-1**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Cash Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1948**

Balance, January 1, 1948 . . . . . \$6,391,129.06

**Receipts:**

**Revenues Reserved for Special Objects:**

Betterments . . . . .	\$89,613.04	
Duplicates and Overpayments . . . . .	46,760.23	
Pay Roll Tailings . . . . .	6,975.72	
Interest Tailings . . . . .	386.25	
Pay Roll Deductions for Purchase of War Bonds . . . . .	545,564.05	
Withholding Tax Deductions . . . . .	4,824,486.54	
Blue Cross Deductions . . . . .	368,577.77	
Parking Meter Fees . . . . .	167,552.77	
Typewriter Replacement Reserve . . . . .	15.00	
Election Department, Suspense Account . . . . .	1,021.19	
Unliquidated Reserve 1948 — City . . . . .	199,031.70	
Unliquidated Reserve 1948 — County . . . . .	3,720.88	
Traffic Tunnel Plans — Chapter 567, Acts of 1946, . . . . .	100,388.39	
Parking Facilities Fund . . . . .	89,472.73	
Street Openings Account . . . . .	11,020.00	
Fire Department Credit Union . . . . .	59,181.40	
Unclaimed Money — County . . . . .	123.45	
Sales of City Property — General . . . . .	83,901.00	
Sales of City Property — Schools . . . . .	7,800.00	
Sales of City Property — Water . . . . .	8,000.00	
Tellers' Adjustment Account . . . . .	1,761.32	
Collecting Department, Suspense Account . . . . .	154.90	
Water Service — Deposit Account . . . . .	92,428.50	
		<u>\$6,707,936.83</u>

Federal Grants . . . . .	6,347,620.07
Rapid Transit Rentals . . . . .	2,190,383.74
Traffic Tunnel Retirement Loan — Interest . . . . .	280,787.50

**Revenue Departments:**

Water Rates, etc. . . . .	\$4,781,873.18	
Printing Department . . . . .	727,150.61	
Summer Tunnel, Tolls, etc. . . . .	1,776,655.00	
House of Correction, Industries . . . . .	42,071.22	
City Record, Publication of . . . . .	23,335.69	
		<u>7,351,085.70</u>

22,877,813.84

**Adjustments:**

Warrants Payable . . . . .	\$2,550,233.08
Debt Drawn for but Unpaid . . . . .	65,000.00

**Transfers:**

From General Revenue, Maintenance, to City Record, Publication of . . . . .	18,994.03
From General Revenue, Maintenance, to Printing Department . . . . .	3,354.82
From General Revenue, Maintenance, to Sales of City Property, General . . . . .	1,343.05
	<u>2,638,924.98</u>

Total Balance, Receipts, Adjustments and Transfers . . . . . \$31,907,867.88

**Payments:**

**From Revenues Reserved for Special Objects:**

Betterments . . . . .	\$89,613.04
Debt Drawn for but Unpaid . . . . .	36,000.00
Duplicates and Overpayments . . . . .	61,146.85
Pay Roll Tailings . . . . .	1,390.92
Interest Tailings . . . . .	226.25
Tellers' Adjustment Account . . . . .	580.74
Street Openings Account . . . . .	3,200.00
Collecting Department, Suspense Account . . . . .	11.79

SCHEDULE C-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
CASH RECEIPTS AND EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Equipment Replacement Reserve . . . . .	\$255.97	
Election Department, Suspense Account . . . . .	832.19	
Water Service — Deposit Account . . . . .	98,313.50	
Pay Roll Deductions for Purchase of War Bonds . . . . .	588,854.25	
Withholding Tax Deductions . . . . .	4,868,167.87	
Blue Cross Deductions . . . . .	352,759.89	
Traffic Tunnel Plans, Chapter 567, Acts of 1946 . . . . .	90,486.20	
Fire Department Credit Union . . . . .	51,666.00	
Sales of City Property — Schools . . . . .	314.90	
Parking Meter Fees . . . . .	84,481.37	
Unliquidated Reserve 1947 — City . . . . .	225,358.29	
Unliquidated Reserve 1947 — County . . . . .	5,326.04	
Unliquidated Reserve 1946 — City . . . . .	7,677.14	
Unliquidated Reserve 1946 — County . . . . .	50.00	
Unliquidated Reserve 1945 — City . . . . .	377.68	
Unliquidated Reserve 1945 — County . . . . .	125.00	
Unliquidated Reserve 1944 — County . . . . .	200.00	
		<u>\$6,567,415.88</u>

Revenue Departments:

	Maintenance	Debt and Interest
City Record . . . . .	\$42,329.72	
Printing Department . . . . .	730,505.43	
Sumner Tunnel . . . . .	428,733.58	\$836,876.25
Water Service . . . . .	2,186,939.53	43,737.50
House of Correction, Industries . . . . .	49,921.97	
	<u>\$3,438,430.23</u>	<u>\$880,613.75</u>
Metropolitan Water Assessment . . . . .	706,516.10	971,874.50
	<u>\$4,144,946.33</u>	<u>\$1,852,488.25</u>

	5,997,434.58
Rapid Transit, Interest and Sinking Funds . . . . .	2,733,505.65
Federal Grants . . . . .	6,259,582.66
Traffic Tunnel Debt Requirements paid to Sinking Funds Commission . . . . .	795,597.44
Warrants Payable . . . . .	2,147,753.56

Total Payments . . . . . \$24,501,289.77

Transfers:

From Water Surplus to Debt and Interest (General Revenue) . . . . .	\$1,456,238.67	
From Sales of City Property — General to Capital Improvements . . . . .	168,000.00	
From Sales of City Property — General to General Revenue Maintenance, Maintenance . . . . .	64,760.00	
From Unliquidated Reserve 1947 and Prior to General Revenue, Maintenance . . . . .	5,519.64	
From Foreclosed Real Estate, Emergency Reconstruction to Capital Improvements . . . . .	611.42	
From Typewriter Replacement Reserve to General Revenue, Maintenance, . . . . .	222.77	
From Equipment Replacement Reserve to General Revenue, Maintenance, . . . . .	41.73	
From Election Department, Suspense Account to General Revenue, Maintenance . . . . .	189.00	
From Hospital Department, Tuberculosis Control to General Revenue, Maintenance . . . . .	592.95	
From Parking Meter Fees to General Revenue, Maintenance . . . . .	83,071.40	
	<u>1,779,247.58</u>	
Total Payments and Transfers . . . . .		<u>\$26,280,537.35</u>

Balance, December 31, 1948 (Exhibit C-1) . . . . . \$5,627,330.53

**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Summary of Expenditures**  
**Fiscal Year Ended December 31, 1948**

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>DEPARTMENTAL MAINTENANCE</b>		
Auditing Department, Water Division . . . . .	\$800.00	\$800.00
City Record, Publication of . . . . .	42,329.72	5,852.88
Collecting Department, Water Division . . . . .	198,090.02	169,720.01
Printing Department . . . . .	590,505.62	402,149.31
Departmental Stationery and Postage . . . . .	139,999.81	
Sumner Traffic Tunnel . . . . .	428,733.58	275,581.57
Water Service . . . . .	1,987,232.46	1,086,718.76
Total Departmental Maintenance (Exhibit C-2) . . . . .	<u>\$3,387,691.21</u>	<u>\$1,940,822.53</u>
<b>FEDERAL GRANTS</b>		
Aid Disbursements:		
Dependent Children . . . . .	\$1,027,932.13	
Old Age Assistance . . . . .	4,656,000.00	
Administration Expenses:		
Dependent Children . . . . .	84,056.01	\$84,056.01
Old Age Assistance . . . . .	348,223.63	348,223.63
Public Health:		
Cadet Nursing Program . . . . .	16,696.22	966.65
Chronic Hospital, Plans . . . . .	21,920.00	
Health Education . . . . .	2,866.84	299.94
Nurses' Home, Plans . . . . .	7,000.00	
Social Disease Control . . . . .	2,743.98	1,904.22
Surgical Building, Plans . . . . .	24,000.00	
Tuberculosis Control . . . . .	41,160.79	17,197.57
Veterans' Training . . . . .	26,983.06	8,575.78
Total Federal Grants (Exhibit C-2) . . . . .	<u>\$6,259,582.66</u>	<u>\$461,223.80</u>
<b>DEBT REQUIREMENTS</b>		
Redemption of Funded Debt:		
Rapid Transit, Serial Loan . . . . .	\$6,000.00	
Water Service, Serial Loans . . . . .	36,000.00	
Payments to Sinking Funds Commission:		
Rapid Transit . . . . .	834,255.62	
Sumner Traffic Tunnel, Excess Receipts . . . . .	514,818.69	
Interest:		
Rapid Transit . . . . .	1,893,250.03	
Sumner Traffic Tunnel . . . . .	836,876.25	
Traffic Tunnel Retirement Loan . . . . .	280,778.75	
Water Service . . . . .	7,737.50	
Total Debt Requirements (Exhibit C-2) . . . . .	<u>\$4,409,716.84</u>	
<b>METROPOLITAN WATER ASSESSMENT</b>		
Serial Loans . . . . .	\$665,879.47	
Interest . . . . .	305,995.03	
Maintenance . . . . .	\$706,516.10	
Total Metropolitan Water Assessment (Exhibit C-2) . . . . .	<u>\$1,678,390.60</u>	
<b>REFUNDS</b>		
Water Rates . . . . .	\$817.05	
Total Refunds (Exhibit C-2) . . . . .	<u>\$817.05</u>	

SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items
\$36,322.87		\$153.97		
9,739.14	\$26.35	16,354.52		\$2,250.00
55,700.95	1,976.95	9,831.91	\$113,539.89	7,306.61
			139,999.81	
115,496.79	12,537.78	5,698.50	14,772.00	4,646.94
395,928.88	135,602.86	36,055.08	266,038.40	66,888.48
<hr/> \$613,188.63	<hr/> \$150,143.94	<hr/> \$68,093.98	<hr/> \$534,350.10	<hr/> \$81,092.03
				\$1,027,932.13
				4,656,000.00
\$14,769.57	\$960.00			
21,920.00				
1,367.14	646.96	\$552.80		
7,000.00				
	112.12	727.64		
24,000.00				
3,271.81	11,776.87	8,580.71	\$333.83	
6,215.16	12,192.12			
<hr/> \$78,543.68	<hr/> \$25,688.07	<hr/> \$9,861.15	<hr/> \$333.83	<hr/> \$5,683,932.13

SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
PENAL INDUSTRIES		
General . . . . .	\$49,921.97	
Total Industries (Exhibit C-2) . . . . .	<u>\$49,921.97</u>	
MISCELLANEOUS		
Betterments . . . . .	\$89,613.04	
Collecting Department, Suspense Account . . . . .	11.79	
Debt Drawn for and Unpaid . . . . .	36,000.00	
Duplicates and Overpayments . . . . .	61,146.85	
Election Department, Suspense Account . . . . .	832.19	
Equipment Replacement Reserve . . . . .	255.97	
Interest Tailings . . . . .	226.25	
Parking Meter, Fees . . . . .	84,481.37	
Pay Roll Deductions:		
Blue Cross . . . . .	352,759.89	
Fire Department Credit Union . . . . .	51,666.00	
Purchase of War Bonds . . . . .	588,854.25	
Withholding Tax . . . . .	4,868,167.87	
Pay Roll Tailings . . . . .	1,390.92	
Sales of City Property, Schools . . . . .	314.90	
Street Openings Account . . . . .	3,200.00	
Tellers' Adjustment Account . . . . .	580.74	
Traffic Tunnel Plans, Chapter 567, Acts of 1946 . . . . .	90,486.20	
Unliquidated Reserve, 1944 . . . . .	200.00	
Unliquidated Reserve, 1945 . . . . .	502.68	
Unliquidated Reserve, 1946 . . . . .	7,727.14	
Unliquidated Reserve, 1947 . . . . .	230,684.33	
Warrants Payable (1947) . . . . .	2,147,753.56	
Water Service, Deposit Account . . . . .	98,313.50	
Total Miscellaneous (Exhibit C-2) . . . . .	<u>\$8,715,169.44</u>	



SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual  
Services

Equipment

Supplies

Materials

Special  
Items

Balance, December 31, 1948	\$1,797,566.11
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**SCHEDULE C-5**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1948**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941.				
	Dec. 31, 1948	Hospital Department.....	City Record, Publication of.....	\$3,500.00	
	Dec. 31, 1948	Hospital Department.....	City Record, Publication of.....	52.88	
	Dec. 31, 1948	City Debt Requirements, Interest	City Record, Publication of.....	15,441.15	\$18,994.03
	Dec. 31, 1948	City Debt Requirements, Interest	Printing Department.....		3,354.82
			Total — Income Departments....		<u>\$22,348.85</u>
	Dec. 31, 1948	Warrants Payable — 1948.....	Debt Drawn for and Unpaid.....		\$65,000.00
	Dec. 31, 1948	Public Works Department: Construction of Buildings and Other Related Objects.....	Sales of City Property — General.....		1,343.05
	Dec. 31, 1948	Unliquidated Reserve — 1944 — City.	Unliquidated Reserve — 1944 — County		200.00
			Total — Miscellaneous.....		<u>\$66,543.05</u>

**SECTION D**

**CAPITAL IMPROVEMENT FUNDS**

**EXHIBIT D-1**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Balance Sheet**  
**December 31, 1948**

**ASSETS**

Cash in Treasury . . . . .	\$4,825,294.92
Accounts Receivable:	
Rapid Transit, Rents, Sales, etc. . . . .	1,044,067.79
Loans Authorized and Unissued:	
Bridges, Construction of . . . . .	\$2,340,000.00
Sewerage Works . . . . .	850,000.00
Incinerator Building, Construction and Equipping . . . . .	200,000.00
Departmental Buildings, Construction of . . . . .	4,015,000.00
Huntington Avenue Subway . . . . .	25,000.00
Huntington Avenue Underpass . . . . .	50,000.00
New City Hall Plans, etc. . . . .	10,000.00
Off-Street Parking Facilities . . . . .	3,000,000.00
Permanent Housing for Veterans of World War II . . . . .	10,500,000.00
Public Ways, Construction of . . . . .	1,500,000.00
Low Income Housing, South End . . . . .	3,000,000.00
	<u>25,490,000.00</u>
Total . . . . .	<u><u>\$31,359,362.71</u></u>

**LIABILITIES AND RESERVES**

Appropriation Balances . . . . .	\$4,825,294.92
Revenues Available when Collected . . . . .	1,044,067.79
Construction Authorized . . . . .	25,490,000.00
Total . . . . .	<u><u>\$31,359,362.71</u></u>

# SCHEDULE D-1

## City of Boston and County of Suffolk

### CAPITAL IMPROVEMENT FUNDS

#### Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1948

Balance, January 1, 1948 . . . . . \$7,014,259.57

#### RECEIPTS

##### Bonds Issued:

Permanent Housing for Veterans of World War II . . . . .	\$4,000,000.00	
Departmental Equipment . . . . .	1,800,000.00	
Rapid Transit Facilities, East Boston District . . . . .	1,750,000.00	
Public Ways, Construction of . . . . .	1,500,000.00	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations . . . . .	1,250,000.00	
Voting Machines . . . . .	700,000.00	
Construction of Buildings, Acquisition of Land, etc. . . . .	300,000.00	
Sewerage Loan . . . . .	150,000.00	
	\$11,450,000.00	

##### Miscellaneous:

Public Ways, Construction of . . . . .	\$99,735.00	
Rapid Transit Facilities, East Boston District . . . . .	4,229.94	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations . . . . .	1,004.85	
Departmental Equipment . . . . .	469.00	
East Boston Tunnel Alterations, Acts of 1924 . . . . .	27.50	
	105,466.29	

##### Transfers:

From Sales of City Property to Automatic Traffic Control Signals in various Sections of the City . . . . .	\$112,000.00	
From Sales of City Property to New Fire Stations and Additions to, and Improvement of, Existing Fire Stations . . . . .	50,000.00	
From Sales of City Property to Construction of Buildings, Acquisition of Land, etc., (Hospital Department) . . . . .	6,000.00	
From Snow Removal to Public Ways, Construction of . . . . .	51,914.68	
From Foreclosed Real Estate, Emergency Reconstruction to Departmental Equipment . . . . .	611.42	
From Boats, Purchase, Furnishing and Equipping of (Fire Department) to Departmental Equipment . . . . .	5,397.91	
	225,924.01	
		11,781,390.30

Total Balance, Receipts and Transfers . . . . . \$18,795,649.87

#### PAYMENTS

##### Capital Outlays:

Boston Traffic Commission:	
Automatic Traffic Control Signals, Various Sections of the City . . . . .	\$12,513.45
Fire Department:	
Construction of Buildings, Acquisition of Land, etc. . . . .	292,761.69
Hospital Department:	
Construction of Buildings, Acquisition of Land, etc. . . . .	51,788.00
Park Department:	
Construction of Buildings, Acquisition of Land, etc. . . . .	31,074.35
Public Buildings Department:	
Construction of Buildings, Acquisition of Land, etc. . . . .	6,421.20
Public Works Department:	
Bridges, Construction of . . . . .	43,592.00
Public Ways, Construction of . . . . .	1,948,283.19
Sewerage Works . . . . .	709,337.48
Transit Department:	
Arlington Station . . . . .	295.34
Boston Tunnel and Subway . . . . .	1,912.18
Cambridge Connection . . . . .	424.17
Dorchester Tunnel . . . . .	7,323.98
East Boston Tunnel Alterations . . . . .	2,033.38
East Boston Tunnel Alterations, Acts of 1924 . . . . .	121,446.43
Huntington Avenue Subway, Acts of 1937 and 1938 . . . . .	2,787.95
Rapid Transit Facilities, East Boston District . . . . .	2,336,993.78
Traffic Tunnel . . . . .	3,105.99
Tremont Street Subway, Alterations, Acts of 1924 . . . . .	8,527.74
Subway, Tunnel and Rapid Transit Alterations, Chapter 520, Acts of 1948 . . . . .	930,783.23
Miscellaneous:	
City of Boston, Parking Facilities . . . . .	115,859.09
Departmental Equipment . . . . .	1,353,466.33
Permanent Housing for Veterans of World War II . . . . .	5,300,000.00
Voting Machines . . . . .	689,624.00
	13,970,354.95

Balance, December 31, 1948 (Exhibit D-1) . . . . . \$4,825,294.92

## EXHIBIT D-2

**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Summary of Appropriations, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1948**

DEPARTMENT AND IMPROVEMENT	Balances from 1947	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1948	Loans Issued in 1948	To	From
<b>BOSTON TRAFFIC COMMISSION</b>					
Automatic Traffic Control Signals in Various Sections of the City	\$62,907.58			\$112,000.00	
Construction of Buildings and Original Equipment and Furnishings Thereof			\$20,000.00		
<b>FIRE DEPARTMENT</b>					
New Fire Stations and Additions to and Improvement of Existing Fire Stations	9,187.18			50,000.00	\$59,187.18
Construction of Buildings, Acquisition of Land, etc.	434,963.99				172,202.30
Construction of Buildings and Original Equipment and Furnishings Thereof			60,000.00	234,449.09	
<b>HOSPITAL DEPARTMENT</b>					
Construction of Buildings, Acquisition of Land, etc.	62,289.10			6,000.00	
Construction of Buildings and Original Equipment and Furnishings Thereof			20,000.00		
<b>SANATORIUM DIVISION.</b>					
Construction of Buildings and Original Equipment and Furnishings Thereof					
<b>LONG ISLAND HOSPITAL.</b>					
Construction of Buildings and Original Equipment and Furnishings Thereof					
<b>LIBRARY DEPARTMENT.</b>					
Construction of Buildings and Original Equipment and Furnishings Thereof			60,000.00		
<b>PARK DEPARTMENT</b>					
Construction of Buildings, Acquisition of Land, etc.	350,959.20				332,399.20
Construction of Buildings and Original Equipment and Furnishings Thereof			40,000.00	340,046.70	
Park and Playground Improvements, etc.	2,685.10				2,685.10
Playgrounds, Establishment and Extension of	4,962.40				4,962.40
<b>PUBLIC BUILDINGS DEPARTMENT</b>					
Construction of Buildings, Acquisition of Land, etc.	9,477.54				3,056.34
Gymnasium, South Boston, Establishment of	3.27				3.27
New City Hall, Plans, etc.					
<b>PUBLIC WELFARE DEPARTMENT.</b>					
Construction of Buildings and Original Equipment and Furnishings Thereof			100,000.00		
<b>PUBLIC WORKS DEPARTMENT</b>					
Bridges, Construction of	89,354.36				
Public Ways, Construction of	263,742.57	\$99,735.00	1,500,000.00	84,805.62	
Sewerage Works	815,154.94		150,000.00		
Incinerator, Building Construction and Equipping					
<b>STREET LAYING-OUT DEPARTMENT</b>					
Highways, Making of	32,890.94				32,890.94
<b>TRANSIT DEPARTMENT</b>					
Arlington Station	1,126.54				
Boston Tunnel and Subway	1,912.18				
Boylston Street Subway	3,243.29				
Boylston Street Subway, Chapter 394, Acts of 1930	20,803.91				
Cambridge Connection	4,193.36				
Dorchester Tunnel	7,323.98				
East Boston Tunnel Alterations	9,150.58				
East Boston Tunnel Alterations, Acts of 1924	121,418.93	27.50			
East Boston Tunnel Extension	3,951.49				
Huntington Avenue Subway, Acts of 1937 and 1938	49,536.74				
Huntington Avenue Underpass, Chapter 395, Acts of 1938					
Rapid Transit Facilities, East Boston District	928,515.98	4,229.94	1,750,000.00		10,000.00
Traffic Tunnel	36,095.09				
Tremont Street Subway Alterations, Acts of 1924				10,000.00	
Subway, Tunnel and Rapid Transit Alterations, Chapter 520 Acts of 1948		1,004.85	1,250,000.00		
<b>MISCELLANEOUS</b>					
City of Boston, Parking Facilities	1,838,738.26				
Departmental Equipment	370,030.28	469.00	1,800,000.00	6,009.33	
Permanent Housing for Veterans of World War II.	1,382,605.51		4,000,000.00		
Temporary Housing for Veterans of World War II.	96,299.28				
Voting Machines	736.00		700,000.00		
Low Income Housing, South End					
<b>Totals</b>	<b>\$7,014,259.57</b>	<b>\$105,466.29</b>	<b>\$11,450,000.00</b>	<b>\$843,310.74</b>	<b>\$617,386.73</b>



CITY OF BOSTON AND COUNTY OF SUFFOLK  
CAPITAL IMPROVEMENT FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

Total Amounts Available	Expenditures			Balances to 1949			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$174,907.58	\$12,513.45		\$12,513.45	\$162,394.13		\$42,835.59	\$119,558.54
20,000.00				20,000.00	\$480,000.00	26,180.60	473,819.40
262,761.69	262,606.89	\$154.80	262,761.69				
294,449.09	30,000.00		30,000.00	264,449.09	1,440,000.00	199,332.05	1,505,117.04
68,289.10	51,788.00		51,788.00	16,501.10		12,751.33	3,749.77
20,000.00				20,000.00	10,000.00		30,000.00
					35,000.00		35,000.00
					1,435,000.00		1,435,000.00
60,000.00				60,000.00	40,000.00		100,000.00
18,560.00	18,560.00		18,560.00				
380,046.70	12,514.35		12,514.35	367,532.35	25,000.00	15,174.55	377,357.80
6,421.20	6,421.20		6,421.20		10,000.00		10,000.00
100,000.00				100,000.00	550,000.00	190,210.00	459,790.00
89,354.36	43,592.00		43,592.00	45,762.36	2,340,000.00	67,427.68	2,318,334.68
1,948,283.19	1,947,174.90	1,108.29	1,948,283.19		1,500,000.00	755,887.26	744,112.74
965,154.94	709,284.21	53.27	709,337.48	255,817.46	850,000.00	526,069.94	579,747.52
					200,000.00		200,000.00
1,126.54	295.34		295.34	831.20			831.20
1,912.18	1,912.18		1,912.18				
3,243.29				3,243.29			3,243.29
20,803.91				20,803.91			20,803.91
4,193.36	424.17		424.17	3,769.19			3,769.19
7,323.98	7,323.98		7,323.98				
9,150.58	2,033.38		2,033.38	7,117.20			7,117.20
121,446.43	121,446.43		121,446.43				
3,951.49				3,951.49			3,951.49
49,536.74	2,787.95		2,787.95	46,748.79	25,000.00		71,748.79
					50,000.00		50,000.00
2,672,745.92	2,330,084.23	6,909.55	2,336,993.78	335,752.14	2,000,000.00	138,914.37	2,196,837.77
36,095.09	3,105.99		3,105.99	32,989.10			32,989.10
10,000.00	8,527.74		8,527.74	1,472.26		56.00	1,416.26
1,251,004.85	928,167.96	2,615.27	930,783.23	320,221.62	470,000.00	215,638.87	574,582.75
1,838,738.26	115,859.09		115,859.09	1,722,879.17	3,000,000.00	145,948.55	4,576,930.62
2,176,508.61	1,332,208.94	21,257.39	1,353,466.33	823,042.28		758,600.73	64,441.55
5,382,605.51	5,300,000.00		5,300,000.00	82,605.51	10,500,000.00	10,582,605.51	
96,299.28				96,299.28		96,299.28	
700,736.00	689,624.00		689,624.00	11,112.00			11,112.00
					3,000,000.00	3,000,000.00	
\$18,795,649.87	\$13,938,256.38	\$32,098.57	\$13,970,354.95	\$4,825,294.92	\$27,960,000.00	\$16,773,932.31	\$16,011,362.61

**SCHEDULE D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1948**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941				
June 14, 1948	.....	Sales of City Property — General ..	Boston Traffic Commission: Automatic Traffic Control Signals in Various Sections of the City ..	.....	\$112,000.00
Aug. 3, 1948	.....	Sales of City Property — General ..	Fire Department: New Fire Stations and Additions to and Improvement of Existing Fire Stations.....	.....	50,000.00
	Dec. 31, 1948	Fire Department: Construction of Buildings, Acquisition of Land, etc.....	Construction of Buildings and Original Equipment and Furnishings thereof .....	\$172,202.30	
	Dec. 31, 1948	New Fire Stations and Additions to and Improvement of Existing Fire Stations.....	Construction of Buildings and Original Equipment and Furnishings thereof .....	59,187.18	
	Dec. 31, 1948	Public Buildings Department: Construction of Buildings, Acquisition of Land, etc.....	Construction of Buildings and Original Equipment and Furnishings thereof .....	3,056.34	
	Dec. 31, 1948	Gymnasium, South Boston, Establishment of .....	Construction of Buildings and Original Equipment and Furnishings thereof .....	3.27	
					234,449.09
Nov. 10, 1948	.....	Sales of City Property — General ..	Hospital Department: Construction of Buildings, Acquisition of Land, etc.....	.....	6,000.00
	Dec. 31, 1948	Park Department: Construction of Buildings, Acquisition of Land, etc.....	Park Department: Construction of Buildings and Original Equipment and Furnishings thereof .....	\$332,399.20	
	Dec. 31, 1948	Park and Playground Improvements, etc.....	Construction of Buildings and Original Equipment and Furnishings thereof .....	2,685.10	
	Dec. 31, 1948	Playgrounds, Establishment and Extension of .....	Construction of Buildings and Original Equipment and Furnishings thereof .....	4,962.40	
	Dec. 31, 1948	Public Works Department: Highways, Making of .....	Public Works Department: Public Ways, Construction of ....	\$32,890.94	
	Dec. 31, 1948	Snow Removal .....	Public Ways, Construction of ....	51,914.68	
	Dec. 30, 1948*	Transit Department: Rapid Transit Facilities, East Boston District .....	Transit Department: Tremont Street Subway Alterations, Acts of 1924.....	.....	84,805.62
	Dec. 27, 1948	Fire Department: Boats, Purchase, Furnishing and Equipping of .....	Departmental Equipment .....	\$5,397.91	
	Dec. 31, 1948	Board of Real Estate Commissioners: Foreclosed Real Estate, Emergency Reconstruction .....	Departmental Equipment .....	611.42	
					6,009.33
			Total—Capital Improvement Funds .....	.....	\$843,310.74

\* Transit Commission Order.

**SECTION E**  
**DEBT AND SINKING FUNDS**

**EXHIBIT E-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEET — DEBT AND SINKING FUNDS**  
**January 1 and December 31, 1948**

	January 1, 1948	December 31, 1948
<b>ASSETS</b>		
Cash — Sinking Funds Commission:		
In Treasury and Depositories . . . . .	\$2,703,526.88	\$2,009,711.86
Investments — Sinking Funds Commission . . . . .	31,890,050.48	32,020,430.49
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street . . . . .	\$6,579.80	\$5,688.64
Sewer . . . . .	5,605.13	5,032.28
	12,184.93	10,720.92
Apportioned but not Due:		
Street . . . . .	\$85,287.20	\$75,809.36
Sewer . . . . .	28,587.15	27,717.14
	113,874.35	103,526.50
Unapportioned:		
Street . . . . .	\$310,060.01	\$412,188.61
Sewer . . . . .	47,320.21	48,469.22
	357,380.22	460,657.83
Tax Titles — Street and Sewer Assessments . . . . .	74,061.89	65,383.62
Amounts to be Provided for Retirement of		
Net Funded or Fixed Debt:		
Sinking Funds . . . . .	\$36,727,903.23	\$37,951,122.50
Serial . . . . .	59,514,000.00	61,482,500.00
	*96,241,903.23	*99,433,622.50
Total Assets . . . . .	<u>\$131,392,981.98</u>	<u>\$134,104,053.72</u>
<b>LIABILITIES AND SURPLUS</b>		
Sinking Funds Loans:		
Outside Debt Limit . . . . .	\$70,844,400.00	\$71,498,500.00
Serial Loans:		
Inside Debt Limit . . . . .	\$28,093,000.00	\$28,351,000.00
Outside Debt Limit . . . . .	31,421,000.00	33,131,500.00
	59,514,000.00	61,482,500.00
Revenues Available when Collected:		
Special Assessments . . . . .	\$483,439.50	\$574,905.25
Tax Titles . . . . .	74,061.89	65,383.62
	557,501.39	640,288.87
Sinking Funds Surplus . . . . .	477,080.59	482,764.85
Total Liabilities and Surplus . . . . .	<u>\$131,392,981.98</u>	<u>\$134,104,053.72</u>

\* Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

**EXHIBIT E-2**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Funded Debt**  
**Fiscal Year Ended December 31, 1948**

Gross funded debt, December 31, 1947 . . . . .		\$130,358,400.00
Add funded debt issued in 1948:		
City Debt . . . . .	\$9,800,000.00	
Rapid Transit Debt . . . . .	3,000,000.00	
		<u>12,800,000.00</u>
		\$143,158,400.00
Deduct funded debt paid in 1948:		
City Debt . . . . .	\$7,981,400.00	
County Debt . . . . .	129,000.00	
Rapid Transit Debt . . . . .	2,031,000.00	
Water Debt . . . . .	36,000.00	
		<u>10,177,400.00</u>
Gross funded debt, December 31, 1948 . . . . .		\$132,981,000.00
Sinking Funds, December 31, 1947 . . . . .	\$34,593,577.36	
Receipts during 1948 . . . . .	2,156,815.12	
	<u>\$36,750,392.48</u>	
Payments . . . . .	2,720,250.13	
Total redemption means, December 31, 1948 . . . . .		<u>34,030,142.35</u>
Net funded debt, December 31, 1948 . . . . .		<u><u>\$98,950,857.65</u></u>

**EXHIBIT E-3**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Floating Debt**  
**Fiscal Year Ended December 31, 1948**  
**LOANS IN ANTICIPATION OF REVENUE**

Loans brought forward from 1947 . . . . .		\$4,000,000.00
Loans issued during 1948 . . . . .		50,000,000.00*
		<u>\$54,000,000.00</u>
Less 1947 Loans paid off . . . . .	\$4,000,000.00	
Less 1948 Loans paid off . . . . .	40,000,000.00	
		<u>44,000,000.00</u>
Net Outstanding Obligations . . . . .		<u><u>\$10,000,000.00</u></u>

\* Total authorized by City Council, \$55,000,000.00

**EXHIBIT E-4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Debt Incurring Power in 1948**

Total debt incurring power within the debt limit (2½ per cent of \$1,471,948,589, the average assessed valuation for three years, less abatements)		\$36,798,714.73
Debt incurred:		
Total funded debt, city and county	\$130,358,400.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$14,666,900.00	
Traffic Tunnel debt	19,600,000.00	
Traffic Tunnel Retirement debt	16,045,000.00	
County debt	1,038,000.00	
Rapid Transit debt	50,915,500.00	
	<hr/>	
	\$102,265,400.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	2,920,000.00	
	<hr/>	105,185,400.00
Funded debt within the debt limit		\$25,173,000.00
Offsets to funded debt:		
Sinking funds	\$34,408,101.73	
Less sinking funds for debt outside the debt limit:		
City	\$317,180.89	
Rapid Transit	13,495,937.33	
Traffic Tunnel	19,117,676.08	
Traffic Tunnel Retirement	1,015,651.84	
	<hr/>	
	33,946,446.14	
Offsets to funded debt within the debt limit		461,655.59
		<hr/>
Net indebtedness within the debt limit, December 31, 1947	\$24,711,344.41	
Loans authorized but not issued (within the debt limit)	6,350,000.00	
	<hr/>	
Used debt incurring power within the debt limit		31,061,344.41
		<hr/>
Unused debt incurring power within the debt limit, January 1, 1948		\$5,737,370.32
Estimated increase during the year by:		
Serial bonds redeemable during year		4,508,000.00
		<hr/>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$10,245,370.32</u>

**EXHIBIT E-5**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Debt Issued**  
**Fiscal Year Ended December 31, 1948**

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
Sept. 25, 1947	June 1, 1948	1½	Departmental Equipment Loan.....	\$380,000.00	.....	June 1, 1949-53	\$76,000.00
July 18, 1947	June 1, 1948	3½	Departmental Equipment Loan.....	1,420,000.00	.....	June 1, 1949-53	284,000.00
July 18, 1947	June 1, 1948	1½	Public Ways, Construction of.....	1,000,000.00	.....	June 1, 1949-58	100,000.00
Nov. 13, 1946	June 1, 1948	1½	Permanent Housing for Veterans of World War II.....	.....	\$3,000,000.00	June 1, 1949-63	200,000.00
Chapter 692 Acts of 1945 }	July 1, 1948	2½	Subway Bonds, Acts of 1945, (Rapid Transit Facilities, East Boston District, Extension of).....	.....	750,000.00	July 1, 1993	
Chapter 520 Acts of 1948 }	July 1, 1948	2½	Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations.....	.....	500,000.00	July 1, 1993	
Oct. 18, 1948	Dec. 1, 1948	4	City of Boston Municipal Relief Loan, Acts of 1947.....	1,350,000.00	.....	{Dec. 1, 1949-50} {Dec. 1, 1951-52}	340,000.00 335,000.00
Chapter 411 Acts of 1943 }	Dec. 1, 1948	1½	City of Boston, Voting Machine Loan, Act of 1943.....	.....	700,000.00	Dec. 1, 1949-58	70,000.00
July 5, 1948	Dec. 1, 1948	1½	Public Ways, Construction of.....	500,000.00	.....	Dec. 1, 1949-58	50,000.00
June 8, 1948	Dec. 1, 1948	2	Permanent Housing for Veterans of World War II.....	.....	1,000,000.00	Dec. 1, 1949-68	50,000.00
July 20, 1948	Dec. 1, 1948	2	Construction of Buildings, Acquisition of Land, etc.....	300,000.00	.....	Dec. 1, 1949-68	15,000.00
June 27, 1947	Dec. 1, 1948	2	Sewerage Loan.....	150,000.00	.....	Dec. 1, 1949-78	5,000.00
Chapter 692 Acts of 1945 }	Dec. 1, 1948	2½	Subway Bonds, Acts of 1945, (Rapid Transit Facilities, East Boston District, Extension of).....	.....	1,000,000.00	Dec. 1, 1993	
Chapter 520 Acts of 1948 }	Dec. 1, 1948	2½	Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations.....	.....	750,000.00	Dec. 1, 1993	
			Totals.....	\$5,100,000.00	\$7,700,000.00		

Inside Debt Limit..... \$5,100,000.00  
Outside Debt Limit..... 7,700,000.00  
\$12,800,000.00



**EXHIBIT E-6**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Funded Debt Charges To Be Met from Taxes**  
**December 31, 1948**

YEAR	Serial Bond Maturities	Serial Bond Interest	Sinking Fund Interest	Total Debt Charges
1949 . . . . .	\$8,102,500.00	\$894,663.75	\$637.50	\$8,997,801.25
1950 . . . . .	7,209,000.00	749,380.00	637.50	7,959,017.50
1951 . . . . .	6,282,000.00	590,847.50	637.50	6,873,485.00
1952 . . . . .	4,536,000.00	455,020.00	637.50	4,991,657.50
1953 . . . . .	3,471,000.00	350,727.50	450.00	3,822,177.50
1954 . . . . .	2,438,000.00	275,042.50	450.00	2,713,492.50
1955 . . . . .	2,109,000.00	230,147.50	450.00	2,339,597.50
1956 . . . . .	1,771,000.00	192,215.00	450.00	1,963,665.00
1957 . . . . .	1,415,000.00	160,350.00	450.00	1,575,800.00
1958 . . . . .	1,247,000.00	135,510.00	450.00	1,382,960.00
1959 . . . . .	982,000.00	114,257.50	450.00	1,096,707.50
1960 . . . . .	959,000.00	97,542.50	450.00	1,056,992.50
1961 . . . . .	951,000.00	81,227.50	450.00	1,032,677.50
1962 . . . . .	915,000.00	65,052.50	450.00	980,502.50
1963 . . . . .	573,000.00	49,447.50	450.00	622,897.50
1964 . . . . .	366,000.00	39,002.50	450.00	405,452.50
1965 . . . . .	340,000.00	32,162.50	450.00	372,612.50
1966 . . . . .	326,000.00	26,147.50	450.00	352,597.50
1967 . . . . .	301,000.00	20,312.50	450.00	321,762.50
1968 . . . . .	187,000.00	14,790.00	450.00	202,240.00
1969 . . . . .	106,000.00	11,362.50	450.00	117,812.50
1970 . . . . .	102,000.00	9,675.00	450.00	112,125.00
1971 . . . . .	100,000.00	8,057.50	450.00	108,507.50
1972 . . . . .	94,000.00	6,475.00	450.00	100,925.00
1973 . . . . .	84,000.00	5,012.50	450.00	89,462.50
1974 . . . . .	74,000.00	3,750.00	450.00	78,200.00
1975 . . . . .	68,000.00	2,637.50	450.00	71,087.50
1976 . . . . .	55,000.00	1,600.00	450.00	57,050.00
1977 . . . . .	35,000.00	725.00	450.00	36,175.00
1978 . . . . .	5,000.00	100.00	450.00	5,550.00
Totals . . . . .	\$45,203,500.00	\$4,623,241.25	\$14,250.00	\$49,840,991.25

**EXHIBIT E-7**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Funded Debt Payable**  
**December 31, 1948**

YEAR	Serial Bonds						
	City	Welfare and Relief	County	Water	Rapid Transit	Traffic Tunnel Retirement	Total Serial Bonds
1949 . . .	\$5,164,000	\$2,820,500	\$118,000	\$36,000	\$6,000		\$8,144,500
1950 . . .	4,882,000	2,220,000	107,000	36,000			7,245,000
1951 . . .	4,590,000	1,590,000	102,000	36,000		\$20,000	6,338,000
1952 . . .	3,792,000	642,000	102,000	36,000		85,000	4,657,000
1953 . . .	3,340,000	30,000	101,000	36,000		255,000	3,762,000
1954 . . .	2,338,000		100,000	36,000		415,000	2,889,000
1955 . . .	2,009,000		100,000	12,000		465,000	2,586,000
1956 . . .	1,671,000		100,000			490,000	2,261,000
1957 . . .	1,326,000		89,000			495,000	1,910,000
1958 . . .	1,203,000		44,000			505,000	1,752,000
1959 . . .	982,000					515,000	1,497,000
1960 . . .	959,000					525,000	1,484,000
1961 . . .	951,000					530,000	1,481,000
1962 . . .	915,000					535,000	1,450,000
1963 . . .	573,000					545,000	1,118,000
1964 . . .	366,000					555,000	921,000
1965 . . .	340,000					560,000	900,000
1966 . . .	326,000					570,000	896,000
1967 . . .	301,000					580,000	881,000
1968 . . .	187,000					590,000	777,000
1969 . . .	106,000					600,000	706,000
1970 . . .	102,000					610,000	712,000
1971 . . .	100,000					615,000	715,000
1972 . . .	94,000					625,000	719,000
1973 . . .	84,000					635,000	719,000
1974 . . .	74,000					645,000	719,000
1975 . . .	68,000					655,000	723,000
1976 . . .	55,000					665,000	720,000
1977 . . .	35,000					675,000	710,000
1978 . . .	5,000					685,000	690,000
1979 . . .						695,000	695,000
1980 . . .						705,000	705,000
1981 . . .							
1982 . . .							
1983 . . .							
1984 . . .							
1985 . . .							
1986 . . .							
1987 . . .							
1990 . . .							
1991 . . .							
1992 . . .							
1993 . . .							
1995 . . .							
Totals . .	\$36,938,000	\$7,302,500	\$963,000	\$228,000	\$6,000	\$16,045,000	\$61,482,500

**EXHIBIT E-7**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**DEBT AND SINKING FUNDS**  
**FUNDED DEBT PAYABLE**  
**DECEMBER 31, 1948**

YEAR	Sinking Funds Bonds				
	City	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1949 . . . . .	\$5,000	\$50,000	\$650,000	\$700,000	\$8,844,500
1950 . . . . .			1,000,000	1,000,000	8,245,000
1951 . . . . .					6,338,000
1952 . . . . .				5,000	4,662,000
1953 . . . . .					3,762,000
1954 . . . . .					2,889,000
1955 . . . . .					2,586,000
1956 . . . . .			950,000	950,000	3,211,000
1957 . . . . .			5,000,000	5,000,000	6,910,000
1958 . . . . .			1,300,000	1,300,000	3,052,000
1959 . . . . .			5,315,000	5,315,000	6,812,000
1960 . . . . .			1,975,000	1,975,000	3,459,000
1961 . . . . .			1,750,000	1,750,000	3,231,000
1962 . . . . .			1,515,000	1,515,000	2,965,000
1963 . . . . .		2,000,000	703,000	2,703,000	3,821,000
1964 . . . . .		500,000	248,000	748,000	1,669,000
1965 . . . . .		800,000	60,000	860,000	1,760,000
1966 . . . . .		150,000	150,000	300,000	1,196,000
1967 . . . . .		50,000	1,662,000	1,712,000	2,593,000
1968 . . . . .			1,718,000	1,718,000	2,495,000
1969 . . . . .			1,380,000	1,380,000	2,086,000
1970 . . . . .			2,110,000	2,110,000	2,822,000
1971 . . . . .			3,570,000	3,570,000	4,285,000
1972 . . . . .			3,570,000	3,570,000	4,289,000
1973 . . . . .		100,000	2,207,000	2,307,000	3,026,000
1974 . . . . .			1,102,000	1,102,000	1,821,000
1975 . . . . .			1,010,000	1,010,000	1,733,000
1976 . . . . .			3,215,000	3,215,000	3,935,000
1977 . . . . .			1,460,000	1,460,000	2,170,000
1978 . . . . .			70,000	70,000	760,000
1979 . . . . .	15,000				695,000
1980 . . . . .		4,000,000	105,000	4,105,000	4,810,000
1981 . . . . .		3,000,000	285,000	3,300,000	3,300,000
1982 . . . . .		5,950,000	565,000	6,515,000	6,515,000
1983 . . . . .		2,200,000	910,000	3,110,000	3,110,000
1984 . . . . .		800,000	155,000	955,000	955,000
1985 . . . . .			500,000	500,000	500,000
1986 . . . . .			560,000	560,000	560,000
1987 . . . . .			115,000	115,000	115,000
1990 . . . . .			83,500	83,500	83,500
1991 . . . . .			20,000	20,000	20,000
1992 . . . . .			1,870,000	1,870,000	1,870,000
1993 . . . . .			3,000,000	3,000,000	3,000,000
1995 . . . . .			20,000	20,000	20,000
Totals . . . . .	\$20,000	\$19,600,000	\$51,878,500	\$71,498,500	\$132,981,000

**SCHEDULE E-1**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Gross and Net Funded Debt**  
**Fiscal Year Ended December 31, 1948**

**GROSS FUNDED DEBT**

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1947.....	\$42,441,900.00	\$1,092,000.00	\$264,000.00	\$19,600,000.00	\$16,045,000.00	\$50,915,500.00	\$130,358,400.00
December 31, 1948.....	44,260,500.00	963,000.00	228,000.00	19,600,000.00	16,045,000.00	51,884,500.00	132,981,000.00
Increase.....	\$1,818,600.00	*\$129,000.00	*\$36,000.00			\$969,000.00	\$2,622,600.00

**NET FUNDED DEBT**

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1947.....	\$41,663,063.52	\$1,092,000.00	\$264,000.00	\$296,848.29	\$15,029,348.16	\$37,419,562.67	\$95,764,822.64
December 31, 1948.....	43,763,323.94	963,000.00	228,000.00	241,452.90	14,476,016.83	39,279,063.98	98,950,857.65
Increase.....	\$2,100,260.42	*\$129,000.00	*\$36,000.00	*\$55,395.39	*\$553,331.33	\$1,859,501.31	\$3,186,035.01

\* Decrease.

# SCHEDULE E-2

## City of Boston and County of Suffolk

### DEBT AND SINKING FUNDS

#### Summary of the Objects for Which the Outstanding Funded Debt Was Issued Fiscal Year Ended December 31, 1948

CITY DEBT				
	Outstanding January 1, 1948	Issued in 1948	Matured or Canceled in 1948	Outstanding December 31, 1948
Bridges: Miscellaneous . . . . .	\$984,000.00		\$116,000.00	\$868,000.00
Cambridge Bridge . . . . .	3,900.00		3,900.00	
Ferries . . . . .	51,000.00		17,000.00	34,000.00
Funding Loan . . . . .	5,492,000.00		1,001,000.00	4,491,000.00
Municipal Relief Loan . . . . .	8,871,000.00	\$1,350,000.00	2,918,500.00	7,302,500.00
Miscellaneous:				
City of Boston Parking Facilities . . . . .	2,000,000.00		100,000.00	1,900,000.00
Defense Loan . . . . .	36,000.00		36,000.00	
Departmental Equipment . . . . .	1,400,000.00	1,800,000.00	300,000.00	2,900,000.00
Fire Department . . . . .	75,000.00		19,000.00	56,000.00
Huntington Avenue Underpass . . . . .	68,000.00		24,000.00	44,000.00
Permanent Housing for Veterans of World War II . . . . .	5,465,000.00	4,000,000.00	370,000.00	9,095,000.00
Police Department . . . . .	28,000.00		10,000.00	18,000.00
Temporary Housing for Veterans of World War II . . . . .	450,000.00		100,000.00	350,000.00
Voting Machine Loan . . . . .	270,000.00	700,000.00	30,000.00	940,000.00
Hospitals	811,000.00		246,000.00	565,000.00
Public Buildings, Exclusive of Schoolhouses . . . . .	1,302,000.00	300,000.00	222,000.00	1,380,000.00
Public Parks, Playgrounds, etc. . . . .	478,000.00		133,000.00	345,000.00
Airport . . . . .	91,000.00		40,000.00	51,000.00
Schoolhouses and Sites . . . . .	1,371,000.00		211,000.00	1,160,000.00
Sewers: Miscellaneous . . . . .	6,757,000.00	150,000.00	756,000.00	6,151,000.00
Savin Hill Bay, Sewerage Works . . . . .	67,000.00		22,000.00	45,000.00
Streets:				
Miscellaneous . . . . .	13,000.00		5,000.00	8,000.00
Highways, Making of . . . . .	871,000.00		306,000.00	565,000.00
Public Ways, Construction of . . . . .	5,110,000.00	1,500,000.00	650,000.00	5,960,000.00
Cambridge Street and Court Street . . . . .	16,000.00		16,000.00	
Dock Square and Faneuil Hall Square Improvement . . . . .	24,000.00		12,000.00	12,000.00
Traffic Tunnel . . . . .	16,000,000.00			16,000,000.00
Traffic Tunnel, Series "B" . . . . .	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C" . . . . .	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds . . . . .	16,045,000.00			16,045,000.00
Hyde Park Street Railway . . . . .	337,000.00		317,000.00	20,000.00
Rapid Transit Debt:				
Arlington Station . . . . .	1,268,000.00			1,268,000.00
Boston Tunnel and Subway . . . . .	2,382,000.00		2,031,000.00	351,000.00
Boylston Street Subway, Acts of 1911 . . . . .	5,506,500.00			5,506,500.00
Boylston Street Subway, Acts of 1930 . . . . .	5,015,000.00			5,015,000.00
Cambridge Connection . . . . .	1,673,000.00			1,673,000.00
Dorchester Rapid Transit . . . . .	11,195,000.00			11,195,000.00
Dorchester Tunnel . . . . .	12,260,000.00			12,260,000.00
East Boston Tunnel . . . . .	141,000.00			141,000.00
East Boston Tunnel Alterations . . . . .	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924 . . . . .	235,000.00			235,000.00
East Boston Tunnel Extension . . . . .	2,510,000.00			2,510,000.00
Huntington Avenue Subway . . . . .	750,000.00			750,000.00
Huntington Avenue Subway Extension . . . . .	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of . . . . .	1,700,000.00	1,750,000.00		3,450,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations, . . . . .		1,250,000.00		1,250,000.00
Tremont Street Subway Alterations . . . . .	365,000.00			365,000.00
WATER DEBT				
Water Debt . . . . .	264,000.00		36,000.00	228,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935 . . . . .	1,038,000.00		101,000.00	937,000.00
Suffolk County Jail . . . . .	27,000.00		11,000.00	16,000.00
Suffolk County House of Correction . . . . .	27,000.00		17,000.00	10,000.00
Gross Funded Debt . . . . .	*\$130,358,400.00	\$12,800,000.00	\$10,177,400.00	*\$132,981,000.00

\* Exhibit E-2.

**SCHEDULE E-3**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Loans Authorized but Not Issued**  
**December 31, 1948**

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Dec. 12, 1935	New City Hall Plans, etc. . . . .	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938) . . . . .		\$25,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938) . . . . .		50,000.00
May 7, 1945	Bridges, Construction of . . . . .	2,340,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II . . . . .		1,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping . . . . .	200,000.00	
Dec. 17, 1946	Off-Street Parking Facilities . . . . .		3,000,000.00
July 18, 1947	Sewerage Works . . . . .	850,000.00	
Dec. 12, 1947	Low Income Housing, South End, General Laws (Chap. 121, Sect. 26, CC)		3,000,000.00
June 8, 1948	Permanent Housing for Veterans of World War II . . . . .		9,000,000.00
July 5, 1948	Public Ways, Construction of . . . . .	1,500,000.00	
July 20, 1948	Departmental Buildings, Construction of . . . . .	1,300,000.00	
July 29, 1948	Departmental Buildings, Construction of . . . . .	2,715,000.00	
		<u>\$8,915,000.00</u>	<u>\$16,575,000.00</u>
	Inside debt limit . . . . .	\$8,915,000.00	
	Outside debt limit . . . . .	16,575,000.00	
		<u>\$25,490,000.00</u>	

**Loans Authorized by Transit Commission but Not Issued**  
**December 31, 1948**

DATES OF VOTES OF COMMISSION	OBJECT	TOTAL
July 13, 1948	Dorchester Rapid Transit (Chap. 520, Acts of 1948) . . . . .	\$320,000.00
July 13, 1948	East Boston, Tunnel Alterations (Chap. 520, Acts of 1948) . . . . .	150,000.00
Oct. 8, 1948	Rapid Transit Facilities, East Boston District (Chapters 692 of 1945 and 494 of 1946) . . . . .	2,000,000.00
		<u>\$2,470,000.00</u>

**SCHEDULE E=4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Analysis of Changes in Sinking Fund Surplus**  
**Fiscal Year Ended December 31, 1948**

Surplus as of January 1, 1948 . . . . .		\$477,080.59
Add:		
Betterments Paid to the Commission . . . . .	\$88,868.04	
Interest on Investments . . . . .	10,000.00	
	<hr/>	98,868.04
		<hr/>
		\$575,948.63
Subtract:		
Redemption of Serial Debt . . . . .	\$89,313.78	
Premium — Transfer to Traffic Tunnel . . . . .	3,870.00	
	<hr/>	93,183.78
		<hr/>
Surplus as of December 31, 1948 . . . . .		<u><u>\$482,764.85</u></u>





**SECTION F**  
**TRUST FUNDS**

**EXHIBIT F-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEET — TRUST FUNDS**  
**December 31, 1948**

## ASSETS

Cash:														
Under control of Treasurer	.	.	.	.	.	.	.	.	.	.	.	\$349,347.83		
In Custody of Treasurer	.	.	.	.	.	.	.	.	.	.	.	3,312,709.05		
														\$3,662,056.88
Accounts Receivable:														
George Robert White Fund, Rents	.	.	.	.	.	.	.	.	.	.	.	\$36,746.73		
Mount Hope Cemetery, Fees, etc.	.	.	.	.	.	.	.	.	.	.	.	70.00		
														36,816.73
Investments	.	.	.	.	.	.	.	.	.	.	.	.	.	80,790,154.95
Total	.	.	.	.	.	.	.	.	.	.	.	.	.	\$84,489,028.56

## LIABILITIES AND RESERVES

Appropriation Balances	.	.	.	.	.	.	.	.	.	.	.	.	.	\$348,966.68
Revenues Available when Collected	.	.	.	.	.	.	.	.	.	.	.	.	.	36,816.73
<b>Reserved Accounts:</b>														
Retirement Board Funds	.	.	.	.	.	.	.	.	.	.	.	.	.	\$2,722,942.35
Balances held for Investment	.	.	.	.	.	.	.	.	.	.	.	.	.	570,380.29
Teachers' Retirement Fund	.	.	.	.	.	.	.	.	.	.	.	.	.	13,553.02
Franklin Fund	.	.	.	.	.	.	.	.	.	.	.	.	.	3,194.47
Permanent School Pension Fund	.	.	.	.	.	.	.	.	.	.	.	.	.	2,638.92
Daniel Preston Lot Claim	.	.	.	.	.	.	.	.	.	.	.	.	.	381.15
														3,313,090.20
Trust Funds	.	.	.	.	.	.	.	.	.	.	.	.	.	80,790,154.95
Total	.	.	.	.	.	.	.	.	.	.	.	.	.	\$84,489,028.56

**SCHEDULE F-1**  
**City of Boston and County of Suffolk**

**TRUST FUNDS**  
**Reflected in Accounts of City Auditor**  
**Changes in Appropriation Balances**  
**Fiscal Year Ended December 31, 1948**

	Balances From 1947	Income and Credits	Expenditures	Balances To 1949
<b>Boston Sanatorium:</b>				
Susan H. Leeds Bequest, Income . . . . .	\$536.93	\$401.92	\$187.30	\$751.55
Michael Francis Cahill Fund, Income . . . . .		4,655.73	4,655.73	
Copenhagen Fund, Income . . . . .	7,141.71	200.00		7,341.71
Franklin Technical Institute . . . . .		433,295.91	433,295.91	
<b>Gold Medal Funds:</b>				
Fitzgerald Firemen's Gold Medal Fund, Income, . . . . .	581.75	25.00	60.00	546.75
J. Harleston Parker Medal Fund, Income . . . . .	408.45	75.00		483.45
Walter Scott Medal for Valor Fund, Income . . . . .	850.39	80.00	140.00	790.39
<b>Hospital Department:</b>				
Smith Fund, Income . . . . .	935.00	125.00		1,060.00
Trust Funds, Income . . . . .	13,928.07	2,354.98		16,283.05
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income . . . . .		6,240.69	6,240.69	
<b>Institutions Department:</b>				
Samuel Hirschberg Fund, Income . . . . .	124.00	70.00	3.42	190.58
Sawyer Marcella Street Home Fund, Income . . . . .	437.51	82.00		519.51
<b>Library Department:</b>				
Trust Funds, Income . . . . .	97,308.42	49,755.03	56,912.15	90,151.30
James L. Whitney Bibliographical Account, Income . . . . .	5,029.40	700.00		5,729.40
Gifts for Immediate Use . . . . .	6,373.42	36,719.20	30,823.48	12,269.14
<b>Park Department:</b>				
Cemetery Trust Funds, Income . . . . .	72,731.58	28,459.88	16,924.99	84,266.47
Mary P. C. Cummings Trust Fund, Income . . . . .	58,794.77	6,103.96	3,539.19	61,359.54
Foss Flag Fund, Income . . . . .	550.30	85.00		635.30
Boston Common Tree Fund, Income . . . . .	715.27	125.58		840.85
Beacon Street Tree Planting Fund . . . . .	169.16			169.16
Randidge Trust Fund, Income . . . . .	10,681.29	1,909.69		12,590.98
Phillips Street Fund, Income . . . . .	1,980.63	635.40		2,616.03
Embellishing and Improving Statues, Monuments and Tablets . . . . .	5,654.30		1,683.00	3,971.30
Police Charitable Fund, Income . . . . .	8,434.81	7,431.40	5,657.50	10,208.71
<b>Public Buildings Department:</b>				
Old State House Repair Fund, Income . . . . .	697.50	75.00		772.50
<b>School Committee:</b>				
Anna Judson George Scholarship for Excellence in English Fund, Income . . . . .	83.14	83.14	166.28	
Bowdoin Dorchester School Fund, Income . . . . .	1,047.46	191.26	258.98	979.74
Costello C. Converse School Fund, Income . . . . .	1,702.21	171.58	20.25	1,853.54
Eastburn School Fund, Income . . . . .	4,033.49	442.50		4,475.99
Elvira Bush Smith Fund, Income . . . . .	71.08	12.50		83.58
Franklin Medal Fund, Income . . . . .	72.72	84.95	84.16	73.51
Gibson School Fund, Income . . . . .	6,930.47	3,072.20	3,626.77	6,375.90
Alice Gertrude and Anna Adele Maguire School Fund, Income . . . . .	68.75	12.50		81.25

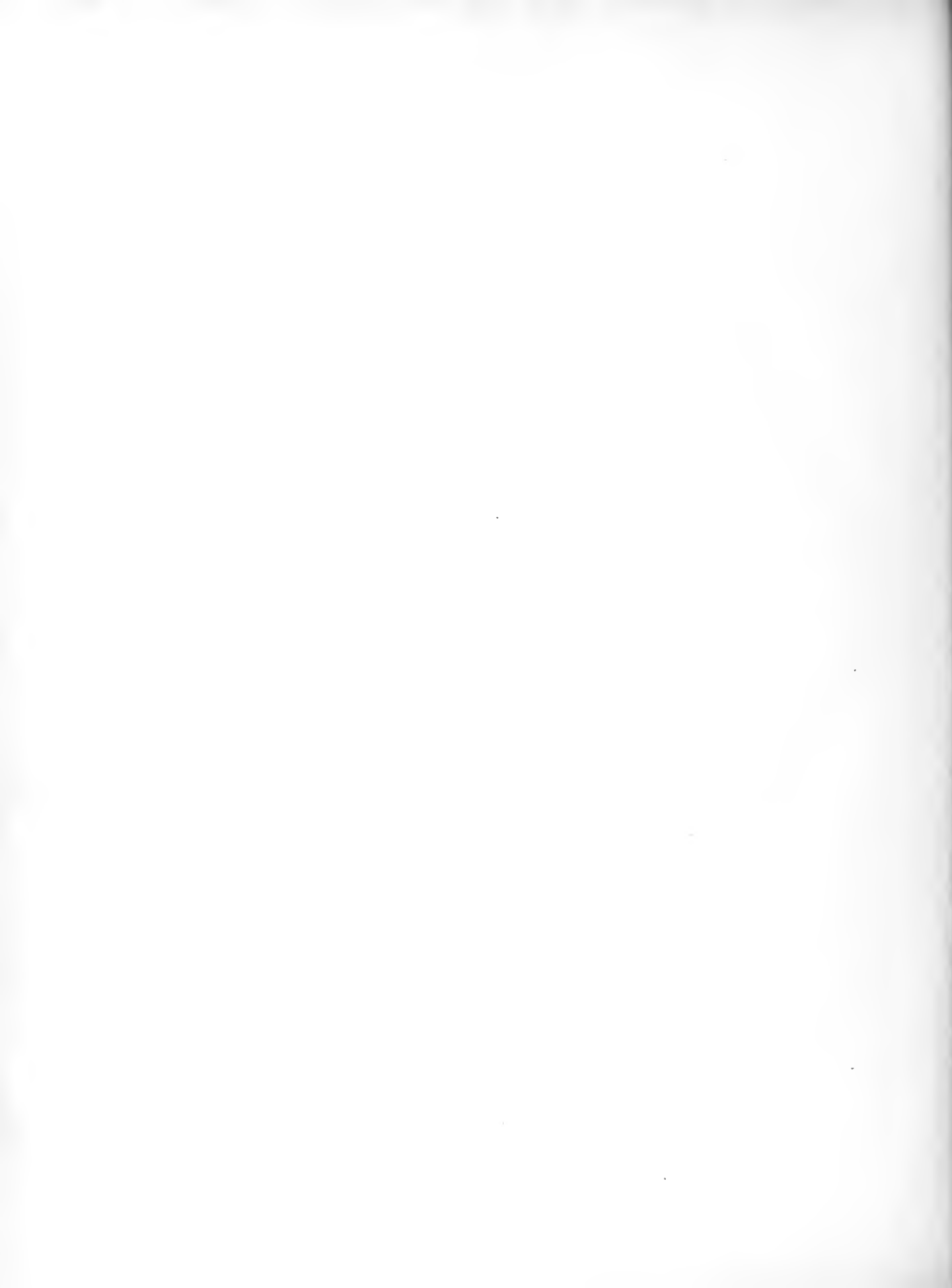
SCHEDULE F-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
TRUST FUNDS  
REFLECTED IN ACCOUNTS OF CITY AUDITOR  
CHANGES IN APPROPRIATION BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1948

	Balances From 1947	Income and Credits	Expenditures	Balances To 1949
School Committee, Continued:				
Horace Mann School Fund, Income . . .	128.40	244.50	283.87	89.03
Persis P. Drake School Fund, Income . . .	37.92	62.50		100.42
Samuel G. Davis School Fund, Income . . .	14,596.73	2,973.08	2,140.00	15,429.81
School Children's Special Gift Fund . . .	927.45			927.45
Teachers' Waterston Fund, Income . . .	3,304.71	200.98	760.50	2,745.19
Theobald A. Lynch School Fund, Income . . .	50.00	25.00	20.50	54.50
George Robert White Fund, Income . . .		1,364,128.00	1,364,128.00	
George Robert White Fund, Principal . . .		41,502.70	41,502.70	
State-Boston Retirement System Expense Fund . . .		24,957.61	24,957.61	
Peter P. F. Degrand School Fund, Income . . .	3,370.31	1,126.64	1,966.70	2,530.25
Totals . . . . .	\$330,489.50	\$2,018,898.01	\$2,000,039.68*	\$349,347.83

*Cash . . . . .	\$1,998,318.10
Warrants payable . . . . .	1,721.58
Total . . . . .	\$2,000,039.68

**SCHEDULE F-2**  
**City of Boston and County of Suffolk**  
**TRUST FUNDS**  
**Statement of Cash Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1948**

Total of Trust Funds, January 1, 1948 . . . . .		\$82,055,457.50	
Receipts:			
Boston Retirement System:			
Tax Levy Appropriation . . . . .	\$1,838,083.00		
Members' Pay Roll Deductions . . . . .	1,032,593.68		
Commonwealth of Massachusetts — Teachers' Pension Grant . . . . .	344,073.08		
State-Boston Retirement System:			
Tax Levy Appropriation . . . . .	446,111.15		
Members' Pay Roll Deductions . . . . .	1,704,737.73		
Reimbursement for Pensions Paid . . . . .	266.00		
Public School Teachers' Retirement Fund . . . . .	54,774.00		
Cemetery Division — Perpetual Care, Fees, Sales, etc. . . . .	143,985.87		
Franklin Technical Institute . . . . .	416,400.00		
Rents, etc. . . . .	488,765.23		
Bequests . . . . .	39,489.90		
Interest and Income on Investments . . . . .	2,203,112.47		
Appreciation on Investments Matured, Sold, etc. . . . .	5,516.92		
Accrued Interest on Investments Sold . . . . .	11,672.64		
Premium on Investments Sold . . . . .	21,559.84		
Transfer of Investments to State-Boston Retirement System Pension Fund . . . . .	2,909,389.59		
Miscellaneous . . . . .	381.52		
			11,660,912.62
Accounts Receivable:			
George Robert White Fund — Rental Charges . . . . .	\$491,359.33		
Gibson School Fund — Rental Charges . . . . .	300.00		
			491,659.33
			\$94,208,029.45
Payments:			
Boston Retirement System:			
Payments to Pensioners . . . . .	\$2,560,348.72		
Refunds of Members' Pay Roll Deductions . . . . .	371,521.37		
State-Boston Retirement System:			
Payments to Pensioners . . . . .	559,851.17		
Refunds of Members' Pay Roll Deductions . . . . .	148,923.29		
Reimbursement to City of Boston . . . . .	360,000.00		
Public School Teachers' Retirement Fund . . . . .	102,399.75		
Accrued Interest on Investments Purchased . . . . .	29,496.91		
Premium on Investments Purchased . . . . .	97,992.63		
Depreciation on Investments Matured, Sold, etc. . . . .	9,443.94		
Transfer of Investments from Boston Retirement System Pension Accumulation Fund . . . . .	2,630,000.00		
Rector of Trinity Church . . . . .	15,198.55		
Amortization of Premium—State-Boston Retirement System Pension Fund . . . . .	25,757.25		
Miscellaneous . . . . .	432.74		
Payments from Appropriations (Schedule F-1) . . . . .	2,000,039.68		
			325,657.16
Transfers:			
To Appropriations . . . . .	\$319,227.30		
To School Committee . . . . .	553.00		
To Hospital Trustees . . . . .	5,157.34		
To Headmasters of Various Schools . . . . .	463.56		
To Overseers of the Public Welfare . . . . .	255.96		
			325,657.16
Accounts Receivable:			
George Robert White Fund — Rental Credits . . . . .	\$481,337.73		
Gibson School Fund — Rental Credits . . . . .	300.00		
			481,637.73
			9,718,700.89
Total of Trust Funds, December 31, 1948 . . . . .			\$84,489,328.56



**SECTION G**

**MISCELLANEOUS SCHEDULES AND CHARTS**

**SCHEDULE G=I**  
**City of Boston and County of Suffolk**  
**APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1948**

City Appropriations . . . . .		\$67,439,985.64	
County Appropriations . . . . .		4,851,548.47	
School Committee Appropriations . . . . .		22,539,807.36	
Overlay Deficits, 1930 to 1947, inclusive . . . . .			7,571,547.58
Debt requirements certified by City Auditor to Board of Assessors:			
City purposes . . . . .	\$7,530,449.42		
County purposes . . . . .	158,137.50		
School purposes . . . . .	242,205.00		
			7,930,791.92
Boston Retirement Board:			
Pension Accumulation Fund . . . . .	\$1,838,083.00		
State-Boston Retirement System Pension Fund . . . . .	360,000.00		
			2,198,083.00
Charles River Basin Assessment:			
District:			
Serial Bonds . . . . .	\$3,271.08		
Interest . . . . .	15,482.81		
Maintenance . . . . .	132,464.42		
			151,218.31
Bridge:			
Interest . . . . .		7,454.51	
Metropolitan Park Assessment:			
Serial Bonds . . . . .	\$4,293.29		
Interest . . . . .	3,246.55		
Maintenance . . . . .	407,305.23		
			414,845.07
Metropolitan Sewer Assessment:			
Serial Bonds . . . . .	\$104,550.18		
Interest . . . . .	22,089.05		
Maintenance . . . . .	249,478.27		
			376,117.50
Abatement of Smoke Nuisance Assessment . . . . .		19,187.69	
Auditing Municipal Accounts . . . . .		24,114.21	
Boston Metropolitan District Expenses (Chapter 383, Acts of 1929) . . . . .		3,330.59	
State Examination of Retirement System . . . . .		3,284.62	
Metropolitan Transit Authority Rental . . . . .		225,570.24	
Metropolitan Transit Authority Deficiency . . . . .		459,916.61	
Expenses Dividing Counties into Representative Districts . . . . .		432.69	
Boston Elevated Declaratory Judgment . . . . .		2,993.17	
			\$1,688,465.24
Net Underestimate, 1947 . . . . .	\$85,370.58		
Net Underestimate, 1948 . . . . .	67,572.69		
			17,797.89
			1,706,263.13
Total Appropriations and Warrants . . . . .			<u>\$114,238,027.10</u>



## SCHEDULE G-1

## CITY OF BOSTON AND COUNTY OF SUFFOLK

## APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1948

## Metropolitan Water Assessment:

Serial Bonds . . . . .	\$665,879.47
Interest . . . . .	305,995.03
Maintenance . . . . .	706,516.10
	<hr/>
Paid by water income . . . . .	<u>\$1,678,390.60</u>

## WAYS AND MEANS OTHER THAN TAXES, 1948

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1948.

Board of Real Estate Commissioners . . . . .	\$90,000.00	
Boston Traffic Commission . . . . .	12,000.00	
Building Department . . . . .	100,000.00	
Canal Street Land . . . . .	7,200.00	
City Clerk Department . . . . .	63,000.00	
Collecting Department . . . . .	35,000.00	
Election Department . . . . .	1,800.00	
Fire Department . . . . .	150,000.00	
Health Department . . . . .	30,000.00	
Hospital Department . . . . .	1,075,000.00	
Sanatorium Division . . . . .	104,000.00	
Institutions Department . . . . .	37,000.00	
Interest . . . . .	70,000.00	
Land Court Refunds . . . . .	9,000.00	
Library Department . . . . .	29,000.00	
Licensing Board . . . . .	55,000.00	
Liquor Licenses . . . . .	1,570,000.00	
Mayor . . . . .	120,000.00	
Park Department . . . . .	95,000.00	
Pedlers' Licenses . . . . .	10,000.00	
Police Department . . . . .	90,000.00	
Public Buildings Department . . . . .	30,000.00	
Market Division . . . . .	116,000.00	
Public Welfare Department . . . . .	6,000,000.00	
Public Works Department . . . . .	150,000.00	
Registry Department . . . . .	60,000.00	
Department of Veterans' Services . . . . .	360,000.00	
Street Laying-Out Department . . . . .	160,000.00	
Treasury Department . . . . .	5,500.00	
Weights and Measures Department . . . . .	22,500.00	
General Revenue Discount . . . . .	40,000.00	
County of Suffolk . . . . .	480,000.00	
County Court House — refund from State . . . . .	125,000.00	
Excise Tax on Foreign Ships . . . . .	13,000.00	
Housing Authority . . . . .	290,000.00	
	<hr/>	\$11,605,000.00
School Committee:		
Estimated income, 1948, including Smith-Hughes Fund . . . . .	\$1,676,048.65	
Amount remaining in treasury for school purposes (Chapter 206, Special Acts 1919) . . . . .	537,291.35	
	<hr/>	2,213,340.00
		<u>\$13,818,340.00</u>

SCHEDULE G-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1948

Total Appropriations and Warrants . . . . . \$114,238,027.10

REVENUES AND LOANS

Estimated departmental income . . . . .	\$11,605,000.00
School surplus and estimated income . . . . .	2,213,340.00
Estimated corporation taxes . . . . .	4,521,089.69
Share of State income tax . . . . .	5,261,928.37
Poll taxes . . . . .	516,416.00
Automobile excise tax . . . . .	1,000,000.00
Municipal Relief Loan . . . . .	1,350,000.00
Reimbursement for State-owned lands . . . . .	70,275.33
State-Boston Retirement System Pension Fund . . . . .	360,000.00
Available Funds — Surplus Revenue Appropriation . . . . .	5,000,000.00
Meals Tax Distribution . . . . .	275,267.07
Gas and electric franchise . . . . .	61.19
	<hr/>
Total Credits and Deductions . . . . .	32,173,377.65
	<hr/>
Net Requirements before adding Overlay . . . . .	\$82,064,649.45
Overlay (3 per cent of net requirements) . . . . .	2,413,830.15
	<hr/>
Total amount to be raised by taxation . . . . .	<u>\$84,478,479.60</u>

## SCHEDULE G-2

## City of Boston and County of Suffolk

## VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES

1909-1948

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,886.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000		98,950,857.65	112,888,728.85	84,994,895.60	53.40

\* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1948, inclusive, January 1.

**SCHEDULE G-3**  
**City of Boston and County of Suffolk**  
**STATISTICAL FACTS**  
**For the Year 1948**

Date of incorporation . . . . .	February 23, 1822
Date of adoption of present City Charter . . . . .	1909
Form of Government . . . . .	Mayor and City Council
Area (square miles) . . . . .	47.81
Population — Federal Census (January 1, 1940) . . . . .	769,520
Number of employees as of December 31, 1948 . . . . .	22,969
<b>Boston Housing Authority:</b>	
Number of developments	
(5,975 apartments housing 5,975 families) . . . . .	8
Number of veterans' temporary developments	
(Containing 765 apartments housing 765 families) . . . . .	3
Number of apartments in veterans' permanent 1- and 2-family homes housing 817 families . . . . .	817
<b>Building Department:</b>	
Permits issued . . . . .	19,651
Estimated cost . . . . .	\$53,486,035.00
<b>Cemeteries:</b>	
Number . . . . .	20
Area (acres) . . . . .	212.71
<b>Election Department:</b>	
Registered voters . . . . .	410,646
Number of ballots cast last general election . . . . .	351,132
Percentage of registered voters voting . . . . .	85.51
<b>Fire Department:</b>	
Number of stations . . . . .	53
Number of fireboats . . . . .	3
Alarms responded to . . . . .	13,814
<b>Health Department:</b>	
Health Units . . . . .	8
Detention Hospital . . . . .	1
<b>Hospitals (Including Boston Sanatorium):</b>	
<b>City Hospital:</b>	
Number of buildings . . . . .	56
Bed capacity . . . . .	2,494
Patients, daily average:	
Wards . . . . .	1,865
Out-patient . . . . .	1,061
<b>Long Island Hospital:</b>	
Number of buildings . . . . .	25
Population . . . . .	981
Hospital (average) . . . . .	455
Almshouse (average) . . . . .	526
<b>Library Department:</b>	
Number of libraries . . . . .	32
Number of employees (full time) . . . . .	579
Number of volumes . . . . .	1,811,806
Circulation . . . . .	2,838,521
Markets, number of . . . . .	2
Municipal buildings, number of . . . . .	29
<b>Park Department:</b>	
Parks, number of acres . . . . .	2,393.13
Main park system . . . . .	1,382.00
Marine park system . . . . .	447.11
Miscellaneous parks . . . . .	564.02

SCHEDULE G-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
STATISTICAL FACTS  
FOR THE YEAR 1948

## Park Department:

Area of playgrounds and play areas (acres)	816.84
Number of playgrounds and play areas	104
Number of municipal golf links	2
Number of municipal beaches	10
Public grounds and squares (acres)	59.07
Swimming pools (indoor)	2
Number of gymnasiums and indoor bathhouses	14
Number of bridges, piers, etc.	27

## Police Department:

Number of stations and headquarters	18
Arrests	92,515

## Public Works Department:

Bridges, number of	104
Ferryboats, number of	3
Street Lights:	
Electric	15,788
Gas	7,953
Miles of accepted streets and alleys	
Sewers:	
Miles of sewers	1,272.07
Catch-basins	23,040
Average number of gallons pumped daily at main pumping station	113,060,659

## Summer Traffic Tunnel:

Length (feet)	5,654
Two-lane drive:	
Vehicles passing through — 1948	8,754,545

## Water Service:

Number of meters in service	102,594
Per capita daily average consumption (gallons)	153
Miles of mains:	
Ordinary	1,002.494
High pressure	18.72
Number of fire hydrants:	
Public	11,429
Private	387
High pressure	505

## Rapid Transit:

Miles of subways and tunnels	16.81
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## Schools:

Number of school buildings	236
Number of teachers	3,656
Day schools	3,525
Evening schools	131
Average membership	93,478
Day schools	91,117
Evening schools	2,361
Average daily attendance:	
Elementary and intermediate schools	53,686
High schools	19,112
Kindergartens	6,467
Teachers College	260
Special schools	2,261

**SCHEDULE G-4**  
**City of Boston and County of Suffolk**  
**SUMMARY OF TAX COLLECTIONS, 1929-1948**

**ANNUAL COLLECTIONS, 1929 — 1948**

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41

**PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1948**

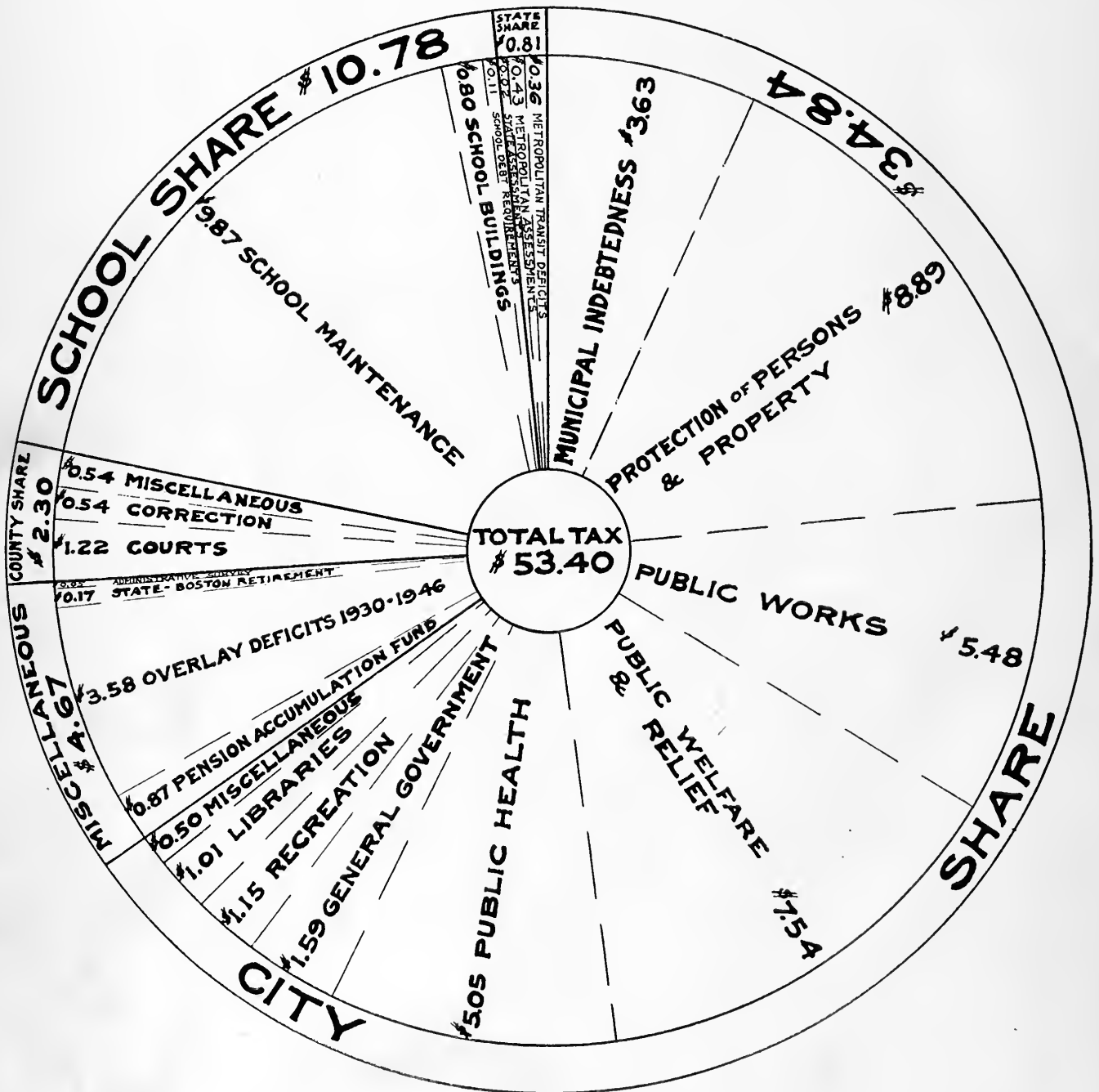
Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381

**SCHEDULE G-5**  
**City of Boston and County of Suffolk**  
**Number of Paid Officials and Employees**

	Jan. 1, 1940.	Jan. 1, 1941.	Jan. 1, 1942.	Jan. 1, 1943.	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.
Mayor's Office.....	16	18	20	20	15	19	20	23	22	23
Bureau of Americanization.....	—	—	3	4	9	9	10	—	—	—
Municipal Employment Bureau.....	11	11	11	12	15	15	15	12	12	9
Public Celebrations Department.....	2	2	3	3	2	2	4	3	3	2
Departmental Activities Survey.....	4	5	5	3	2	2	—	—	—	—
Civilian Defense Activities.....	—	—	7	11	12	2	—	—	—	—
Conventions and Entertainment of Distinguished Guests.....	1	1	—	2	1	2	2	3	3	4
Pay Roll Allotment Division.....	—	—	—	16	17	19	18	17	16	16
Veterans' Graves Registration.....	—	—	—	2	2	2	4	4	4	4
Veterans' Reception and Information Center.....	—	—	—	—	—	3	13	—	—	—
City Council.....	22	22	22	22	22	22	22	22	22	22
City Council Officers and Employees.....	13	13	15	15	9	11	11	12	12	12
Art Department.....	1	1	1	1	1	1	1	1	1	1
Assessing Department.....	125	123	117	123	152	136	175	178	148	196
Auditing Department.....	35	34	33	38	38	35	40	40	39	38
Central Payroll Bureau.....	—	—	—	—	—	—	6	12	11	11
Board of Real Estate Commissioners.....	—	—	6	7	9	7	8	12	12	14
Boston Port Authority.....	8	9	7	4	3	3	—	—	—	—
Boston Retirement Board.....	19	18	18	18	17	16	13	17	20	25
Boston Traffic Commission.....	51	51	48	42	46	53	51	52	62	86
Budget Department.....	4	4	3	4	4	4	3	4	4	4
Building Department.....	64	66	67	65	81	87	95	103	103	105
Board of Appeal.....	7	7	7	6	7	7	7	9	7	7
Board of Examiners.....	4	4	4	4	4	4	5	4	4	4
City Clerk Department.....	22	21	23	20	18	18	18	24	21	22
City Planning Board.....	5	8	10	8	10	8	8	9	8	9
City Record, Publication of.....	2	2	2	3	3	2	2	2	2	2
Collecting Department.....	105	105	88	81	75	75	83	98	96	111
Department of Veterans' Services.....	—	—	—	—	—	—	—	52	62	67
Election Department.....	34	31	63	54	54	63	69	65	53	72
Finance Commission.....	11	11	11	11	11	11	11	11	10	10
Fire Department.....	1,500	1,495	1,507	1,412	1,436	1,355	1,552	1,623	2,125	2,263
Electrical Inspection Division.....	35	37	36	35	36	36	34	34	33	33
Health Department.....	331	342	339	345	387	380	383	384	398	387
Hospital Department.....	2,069	2,092	2,014	2,088	1,904	1,812	1,859	1,915	2,399	2,675
Sanatorium Division.....	386	388	373	379	372	374	371	386	445	524
Institutions Department.....	486	505	449	363	372	371	331	372	359	370
Law Department.....	57	61	64	60	58	63	61	67	67	69
Library Department.....	805	799	833	873	807	783	767	850	829	880
Licensing Board.....	17	18	18	17	17	17	18	18	16	16
Park Department.....	567	526	550	549	533	566	618	636	643	737
Cemetery Division.....	71	64	61	58	64	64	63	66	63	70
Police Department.....	2,366	2,441	2,437	2,369	2,312	2,148	2,290	2,469	2,589	2,653
Printing Department.....	113	113	111	106	97	99	108	108	121	124
Public Buildings Department.....	179	180	174	180	175	172	194	208	231	245
Market Division.....	6	6	6	6	6	7	7	7	8	8
Public Welfare Department.....	729	667	597	606	514	512	556	570	612	664
Public Works Department:										
Central Office.....	11	11	10	11	11	12	13	10	12	11
Bridge Service.....	202	192	192	183	183	188	217	212	218	248
Boston and Cambridge Bridges Commission.....	3	3	3	3	3	3	—	—	—	—
Ferry Service.....	79	84	79	71	74	70	81	75	83	76
Lighting Service.....	3	3	3	2	2	2	4	3	4	3
Paving Service.....	498	462	467	487	479	491	511	512	516	522
Sanitary Service.....	419	388	390	339	369	366	376	357	373	340
Street Cleaning Service.....	302	267	307	387	397	461	464	549	494	546
Sewer Service.....	314	303	294	276	262	259	255	238	254	229
Water Service.....	421	412	403	373	387	394	391	420	428	414
Sumner Traffic Tunnel.....	81	80	82	80	81	87	98	93	100	106
Workmen's Compensation Service.....	—	—	—	—	—	—	—	—	—	4
Registry Department.....	26	26	26	39	35	42	40	44	34	36
School Buildings Department.....	78	73	72	65	61	56	63	64	69	69
School Department.....	6,758	6,608	6,427	6,260	6,015	5,997	5,927	5,855	5,706	5,660
Soldiers' Relief Department.....	40	40	39	38	36	36	38	—	—	—
Statistics Department.....	3	3	3	3	4	5	8	7	8	8
Street Laying-Out Department.....	79	71	73	78	71	74	77	102	86	84
Supply Department.....	25	27	26	25	26	24	26	28	27	27
Transit Department.....	59	59	52	49	47	45	44	89	326	802
Treasury Department.....	22	19	28	24	28	27	37	34	36	32
Weights and Measures Department.....	18	17	20	19	19	19	21	21	20	20
County of Suffolk.....	19,724	19,449	19,159	18,857	18,318	18,055	18,617	19,215	20,489	21,831
	1,128	1,133	1,146	1,081	1,097	1,089	1,152	1,115	1,116	1,138
	20,852	20,582	20,305	19,938	19,415	19,144	19,769	20,330	21,605	22,969

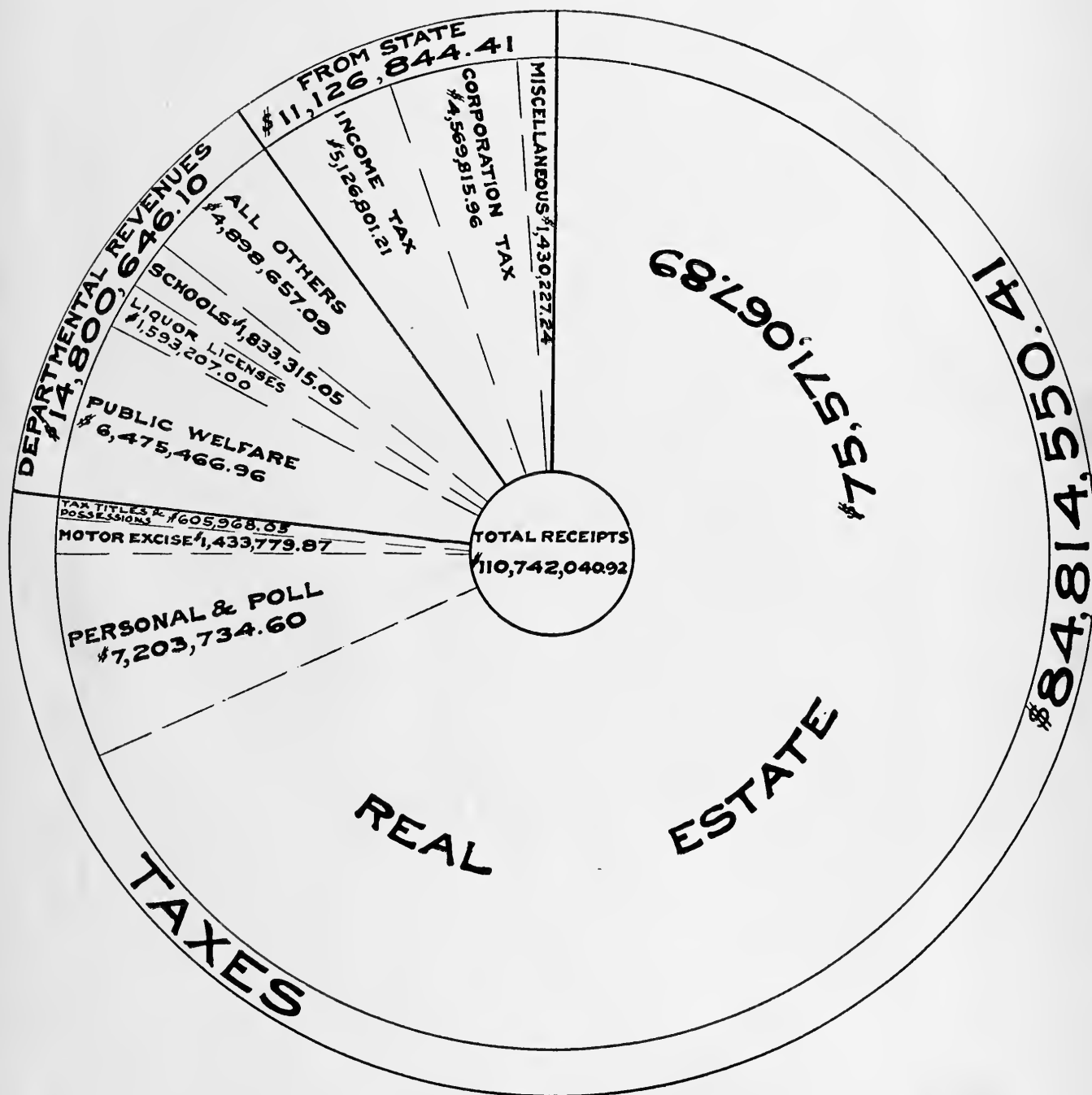
# EXPENDITURE DOLLAR 1948

BASED ON TAX RATE OF \$53.40 PER \$1000. OF VALUATION

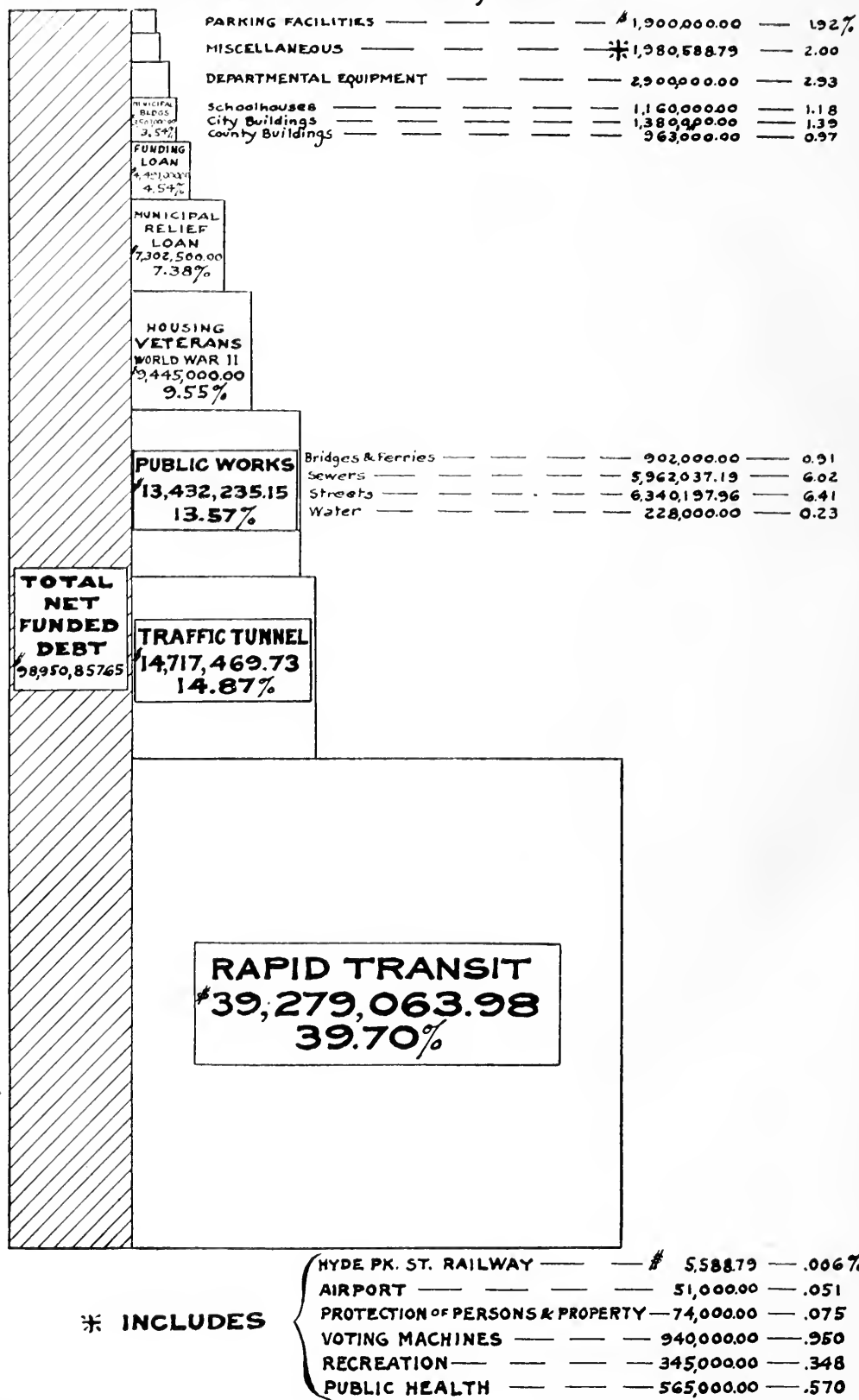




# MAINTENANCE RECEIPTS 1948



# CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1948



**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**TREND OF NET FUNDED DEBT**  
**SINCE ADOPTION OF AMENDED CHARTER IN 1909**  
**MILLIONS OF DOLLARS**

